

| H1240 | 2 |
|-------|----|
| H1241 | 3 |
| H1242 | 4 |
| H1243 | 5 |
| HF622 | 7 |
| S3102 | 12 |
| S3103 | 13 |
| S3104 | 14 |
| S3105 | 19 |
| | |
| S3106 | 20 |
| S3107 | 59 |
| S3108 | 60 |
| S3109 | 61 |
| S3110 | 63 |
| SF431 | 65 |
| SF432 | 68 |
| SF433 | 74 |
| SF434 | 83 |



Senate File 339

H-1240

4. By renumbering as necessary.

RUFF of Clayton

H1220.1288 (1) 85 je/sc 1/1

-1-



Senate File 304

H-1241

1 Amend Senate File 304, as amended, passed, and 2 reprinted by the Senate, as follows: 1. By striking page 1, line 1, through page 2, line 2. Page 3, after line 20 by inserting: <k. One member appointed by the Iowa emergency 7 medical services association. 1. One member appointed by the Iowa emergency 9 management association. 10 m. One member who is a fire chief appointed by the 11 Iowa association of professional fire chiefs. n. One member who is a hazardous materials 13 transportation regulation specialist appointed by the 14 director of the department of transportation. o. Four members of the general assembly serving 16 as ex officio, nonvoting members, one representative 17 to be appointed by the speaker of the house of 18 representatives, one representative to be appointed by 19 the minority leader of the house of representatives, 20 one senator to be appointed by the majority leader of 21 the senate, and one senator to be appointed by the 22 minority leader of the senate.> 3. Page 4, by striking lines 29 through 33. 4. Page 5, by striking lines 1 and 2. 5. Title page, by striking lines 2 and 3 and 26 inserting <training and> 6. By renumbering, redesignating, and correcting 28 internal references as necessary.

COMMITTEE ON PUBLIC SAFETY BAUDLER of Adair, Chairperson



House File 593

H-1242

1 Amend House File 593 as follows: 1. Page 6, before line 27 by inserting: . Section 282.18, subsection 5, Code 2013, 4 is amended to read as follows: 5. Open enrollment applications filed after March 6 1 of the preceding school year that do not qualify 7 for good cause as provided in subsection 4 shall be 8 subject to the approval of the board of the resident 9 district and the board of the receiving district. The 10 parent or guardian shall send notification to the ll district of residence and the receiving district that 12 the parent or guardian seeks to enroll the parent's or 13 guardian's child in the receiving district. A decision 14 of either board to deny an application filed under this 15 subsection involving repeated acts of harassment or 16 bullying, as defined in section 280.28, of the student 17 or serious health condition of the student that the 18 resident district cannot adequately address, is subject 19 to appeal under section 290.1. The state board shall 20 exercise broad discretion to achieve just and equitable 21 results that are in the best interest of the affected 22 child or children.>

HUNTER of Polk

HF593.1325 (2) 85 je/nh 1/1

-1-



House File 548

H-1243

1 Amend House File 548, as passed by the House, as 2 follows:

- 1. By striking everything after the enacting clause 4 and inserting:
 - NEW SECTION. 135.39D Vision screening. <Section 1.
- 1. The parent or guardian of a child to be enrolled 7 in a public or accredited nonpublic elementary 8 school shall ensure that the child is screened for 9 vision impairment at least once before enrollment in 10 kindergarten and again before enrollment in grade 11 three. The parent or guardian of the child shall 12 ensure that evidence of the vision screening is 13 provided to the school district or accredited nonpublic 14 school in which the child is enrolled. Evidence of 15 the vision screening may be provided either directly 16 from the parent or guardian or from a vision screening 17 provider referred to in subsection 2, and may be 18 provided in either written or electronic form.
- The requirement for vision screening may be 20 satisfied by any of the following:
- a. A vision screening or comprehensive eye 22 examination by a licensed ophthalmologist or licensed 23 optometrist.
- b. A vision screening conducted at a pediatrician's 25 or family practice physician's office, a free 26 clinic, a child care center, a local public health 27 department, a public or accredited nonpublic school, 28 or a community-based organization, or by an advanced 29 registered nurse practitioner or physician assistant.
- c. An online vision screening, which may be 31 conducted by a child's parent or guardian.
- d. A photoscreening vision screening, including a 33 vision screening by Iowa kidsight.
- 3. All vision screening methods pursuant to 35 subsection 2, including emerging vision screening 36 technologies, shall be age-appropriate and shall 37 be approved by the department in consultation with 38 leading vision organizations in the state, licensed 39 ophthalmologists, and licensed optometrists.
- 4. A person who performs a vision screening 41 required pursuant to this section shall report the 42 results of the vision screening to the department. 43 The department may collect and maintain such reports 44 through the statewide immunization registry or a 45 private contractor.
- 5. Each public and accredited nonpublic elementary 47 school shall, in collaboration with the department, do 48 the following:
- a. Provide the parents or guardians of students 50 with vision screening referral resources.

-1-

HF548.863 (1) 85 (amending this HF 548 to CONFORM to SF 419) je/nh 1/2



- b. Arrange for evidence of vision screenings 2 provided pursuant to subsection 1 to be forwarded to 3 the department.
- 6. A child shall not be prohibited from attending 5 school based upon the failure of a parent or guardian 6 to ensure that the child has received the vision 7 screening required by this section.
- 7. If a vision screening required pursuant to this 9 section identifies potential vision impairment in a 10 child, the person who performed the vision screening 11 shall, if the person is not a licensed ophthalmologist 12 or licensed optometrist, refer the child to a licensed 13 ophthalmologist or licensed optometrist for a 14 comprehensive eye examination.
- 8. The department shall establish procedures to 16 contact parents or guardians of children identified as 17 having potential vision impairment based on the results 18 of a vision screening required pursuant to subsection 19 1 or a comprehensive eye examination required pursuant 20 to subsection 7 in order to provide information on 21 obtaining necessary vision correction.
- 9. The department may share information with 23 licensed health care providers, agencies, and 24 other persons involved with vision screenings, eye 25 examinations, follow-up services, and intervention 26 services as necessary to administer this section. 27 The department shall adopt rules to protect the 28 confidentiality of the individuals involved.
- 10. The vision screening requirement shall not 30 apply if the vision screening conflicts with a parent's 31 or guardian's genuine and sincere religious belief.
- 11. A person who acts in good faith in complying 32 33 with this section shall not be civilly or criminally 34 liable for reporting the information required to be 35 reported by this section.
- 12. The department shall adopt rules necessary to 37 administer this section.>

L. MILLER of Scott

HF548.863 (1) 85 (amending this HF 548 to CONFORM to SF 419) je/nh



House File 622 - Introduced

HOUSE FILE 622
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 508) (SUCCESSOR TO HSB 202)

A BILL FOR

- 1 An Act relating to the period of time for completing real
- 2 property assessments and to the period of time and method
- 3 for filing property tax assessment protests to the local
- 4 board of review and including applicability provisions.
- 5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:



H.F. 622

Section 1. Section 441.23, Code 2013, is amended to read as 2 follows: 441.23 Notice of valuation. If there has been an increase or decrease in the valuation 5 of the property, or upon the written request of the person 6 assessed, the assessor shall, at the time of making the 7 assessment, inform the person assessed, in writing, of the 8 valuation put upon the taxpayer's property, and notify the 9 person, that if the person feels aggrieved, to appear before 10 the board of review and show why the assessment should be 11 changed. However, if the valuation of a class of property 12 is uniformly decreased, the assessor may notify the affected 13 property owners by publication in the official newspapers of 14 the county. The owners of real property shall be notified not 15 later than April 15 1 of any adjustment of the real property 16 assessment. Sec. 2. Section 441.26, subsection 1, Code 2013, is amended 17 18 to read as follows: 19 1. The director of revenue shall each year prescribe 20 the form of assessment roll to be used by all assessors in 21 assessing property, in this state, also the form of pages of 22 the assessor's assessment book. The assessment rolls shall 23 be in a form that will permit entering, separately, the names 24 of all persons assessed, and shall also contain a notice in 25 substantially the following form: If you are not satisfied that the foregoing assessment is 26 27 correct, you may file a protest against such assessment with 28 the board of review on or after April $\frac{16}{2}$, to and including May 29 5 1, of the year of the assessment, such protest to be confined 30 to the grounds specified in section 441.37. 31 Dated: .. day of ... (month), .. (year) 32 33 County/City Assessor.

> LSB 1499HZ (1) 85 md/sc

1/4

Sec. 3. Section 441.28, Code 2013, is amended to read as

34

35 follows:



H.F. 622

| 1 | 441.28 Assessment rolls — change — notice to taxpayer. |
|----|--|
| 2 | The assessment shall be completed not later than April $\frac{15}{2}$ |
| 3 | each year. If the assessor makes any change in an assessment |
| 4 | after it has been entered on the assessor's rolls, the assessor |
| 5 | shall note on the roll, together with the original assessment, |
| 6 | the new assessment and the reason for the change, together with |
| 7 | the assessor's signature and the date of the change. Provided, |
| 8 | however, in the event the assessor increases any assessment |
| 9 | the assessor shall give notice of the increase in writing to |
| 10 | the taxpayer by mail postmarked no later than April $\frac{15}{2}$. No |
| 11 | changes shall be made on the assessment rolls after April 15 |
| 12 | 1 except by order of the board of review or of the property |
| 13 | assessment appeal board, or by decree of court. |
| 14 | Sec. 4. Section 441.37, subsection 1, paragraph a, |
| 15 | unnumbered paragraph 1, Code 2013, is amended to read as |
| 16 | follows: |
| 17 | Any property owner or aggrieved taxpayer who is dissatisfied |
| 18 | with the owner's or taxpayer's assessment may file a protest |
| 19 | against such assessment with the board of review on or after |
| 20 | April $\frac{16}{2}$, to and including May $\frac{5}{2}$, of the year of the |
| 21 | assessment. In any county which has been declared to be a |
| 22 | disaster area by proper federal authorities after March 1 |
| 23 | and prior to May 20 of said year of assessment, the board of |
| 24 | review shall be authorized to remain in session until June 15 |
| 25 | and the time for filing a protest shall be extended to and |
| 26 | include the period from May 25 to June 5 of such year. Said |
| 27 | protest shall, except as provided in subsection 2A, be in |
| 28 | writing and signed by the one protesting or by the protester's |
| 29 | duly authorized agent. The taxpayer may have an oral hearing |
| 30 | thereon if, except as provided in subsection 2A, the request |
| 31 | therefor in writing is made at the time of filing the protest. |
| 32 | Said protest must be confined to one or more of the following |
| 33 | grounds: |
| 34 | Sec. 5. Section 441.37, Code 2013, is amended by adding the |
| 35 | following new subsection: |



H.F. 622

| 1 | NEW SUBSECTION. 2A. For assessment years beginning on or |
|------------|--|
| 2 | after January 1, 2014, the board of review shall allow property |
| 3 | owners or aggrieved taxpayers who are dissatisfied with the |
| 4 | owner's or taxpayer's assessment to file a protest against |
| 5 | such assessment by electronic means. Electronic filing of |
| 6 | assessment protests is authorized for the protest period that |
| 7 | begins April 1 and the protest period that begins October 15. |
| 8 | Except for the requirement that a protest be in writing and the |
| 9 | requirement that the protest be signed, all other requirements |
| 10 | of this section for an assessment protest to the board of |
| 11 | review shall apply to a protest filed electronically. The |
| 12 | availability of electronic filing shall be clearly indicated on |
| 13 | the assessment roll notice provided to the property or owner |
| 14 | and included in the published equalization order notice. |
| 15 | Sec. 6. APPLICABILITY. This Act applies to assessment years |
| 16 | beginning on or after January 1, 2014. |
| 17 | EXPLANATION |
| 18 | This bill changes the date upon which property assessments |
| 19 | are required to be completed from April 15 to April 1 for each |
| 20 | assessment year and correspondingly moves the deadline for |
| 21 | notifying owners of real property of an adjustment of their |
| 22 | property assessment from April 15 to April 1. |
| 23 | Current Code section 441.37 allows any property owner or |
| 24 | aggrieved taxpayer who is dissatisfied with the owner's or |
| 25 | taxpayer's assessment to file a protest against such assessment $% \frac{1}{2}\left(\frac{1}{2}\right) =\frac{1}{2}\left(\frac{1}{2}\right) +\frac{1}{2}\left(\frac{1}{2}\right) +\frac{1}$ |
| 26 | with the local board of review on or after April 16 to and |
| 27 | including May 5, of the year of the assessment. The bill |
| 28 | modifies that period to file a protest to be on or after April 1 |
| 29 | to and including May 1. |
| 30 | The bill provides that for assessment years beginning on |
| 31 | or after January 1, 2014, the board of review shall allow |
| 3 2 | property owners or aggrieved taxpayers who are dissatisfied |
| 33 | with the owner's or taxpayer's assessment to file a protest |
| 34 | against such assessment by electronic means. Except for the |
| 35 | requirement that a protest be in writing and the requirement |



H.F. 622

- 1 that the protest be signed, all other requirements for an
- 2 assessment protest to the board of review apply to a protest
- 3 filed electronically.
- 4 The bill applies to assessment years beginning on or after
- 5 January 1, 2014.



Senate File 363

S-3102

1 Amend Senate File 363 as follows: 1. By striking everything after the enacting clause 3 and inserting: LEGISLATIVE FINDINGS. The general <Section 1. 5 assembly finds that establishing a sound criminal 6 justice and public health policy toward individuals 7 living with a contagious or infectious disease is 8 consistent with an evidence-based approach to disease 9 control that focuses on prevention strategies that 10 include notification of current and previously exposed 11 partners, evidence-based behavioral risk-reduction 12 programming, promotion of voluntary disclosure to 13 sexual and needle-sharing partners, and suppression of 14 viral load through engagement in care and treatment 15 programs. Sec. 2. Section 141A.3, subsection 2, Code 2013, is 17 amended by adding the following new paragraph: NEW PARAGRAPH. Oe. Subject to availability 19 of funding, develop and implement a comprehensive 20 prevention program for individuals with HIV that 21 includes engagement and retention in HIV care 22 activities, risk reduction and behavioral prevention 23 programming, partner notification services, case 24 management and other supportive services, and 25 assistance with health insurance coverage or medication 26 costs for low-income individuals.> 2. Title page, line 1, by striking <the intentional 28 transmission of a> 3. Title page, line 2, by striking <disease, and 30 providing penalties.> and inserting <diseases.>

STEVE SODDERS



Senate File 374

S-3103

MICHAEL BREITBACH

SF374.1379 (2) 85 pf/nh

-1-



Senate File 363

S-3104

1 Amend the amendment, S-3102, to Senate File 363 as 2 follows:

3 l. Page l, by striking lines 4 through 30 and 4 inserting:

<<Section 1. LEGISLATIVE FINDINGS. The general assembly finds that establishing a sound criminal justice and public health policy toward individuals living with a contagious or infectious disease is consistent with an evidence-based approach to disease control that focuses on prevention strategies that include notification of current and previously exposed partners, evidence-based behavioral risk-reduction programming, promotion of voluntary disclosure to sexual and needle-sharing partners, and suppression of viral load through engagement in care and treatment programs.</p>

Sec. 2. NEW SECTION. 709D.1 Title.

18 This chapter shall be known and may be cited as the 19 "Contagious or Infectious Disease Transmission Act".

Sec. 3. NEW SECTION. 709D.2 Definitions.

21 As used in this chapter, unless the context 22 otherwise requires:

- 1. "Contagious or infectious disease" means
 4 hepatitis in any form, meningococcal disease, AIDS or
 HIV as defined in section 141A.1, or tuberculosis.
- 2. "Exposes" means engaging in conduct that poses 27 a substantial risk of transmission, but does not 28 include conduct posing a low or negligible risk of 29 transmission, consistent with guidance issued by the 30 centers for disease control and prevention of the 31 United States department of health and human services.
- 32 3. "Practical means to prevent transmission" means
 33 substantial compliance with a treatment regimen
 34 prescribed by a health care provider that measurably
 35 limits the risk of transmission of the contagious
 36 or infectious disease, substantial compliance with
 37 behavioral recommendations of the infected person's
 38 health care provider or public health officials to
 39 measurably limit the risk of transmission of the
 40 contagious or infectious disease, or other methods
 41 generally accepted by the medical profession to
 42 measurably limit the risk of transmission of the
 43 contagious or infectious disease, such as use of
 44 a medically indicated respiratory mask or use of a
 45 prophylactic device.
- 46 Sec. 4. <u>NEW SECTION</u>. 709D.3 Criminal transmission 47 of a contagious or infectious disease.
- 1. A person commits a class "C" felony when the 49 person knows the person is infected with a contagious 50 or infectious disease and exposes an uninfected person

-1-

S3102.1384 (3) 85

pf/nh 1/5



1 to the contagious or infectious disease with the intent
2 that the uninfected person contract the contagious or
3 infectious disease, and the conduct results in the
4 uninfected person becoming infected with the contagious
5 or infectious disease.

- 2. A person commits a class "D" felony when the person knows the person is infected with a contagious or infectious disease and exposes an uninfected person to the contagious or infectious disease with the intent that the uninfected person contract the contagious or infectious disease, but the conduct does not result in the uninfected person becoming infected with the contagious or infectious disease.
- 3. A person commits an aggravated misdemeanor when the person knows the person is infected with a contagious or infectious disease and exposes an uninfected person to the contagious or infectious disease acting with a reckless disregard as to whether the uninfected person contracts the contagious or infectious disease, and the conduct results in the uninfected person becoming infected with the contagious or infectious disease.
- 4. A person commits a serious misdemeanor when the person knows the person is infected with a contagious or infectious disease and exposes an uninfected person to the contagious or infectious disease acting with a reckless disregard as to whether the uninfected person contracts the contagious or infectious disease, but the conduct does not result in the uninfected person becoming infected with the contagious or infectious disease.
- 5. The act of becoming pregnant while infected
 with a contagious or infectious disease, continuing
 for a pregnancy while infected with a contagious or
 infectious disease, or declining treatment for a
 contagious or infectious disease during pregnancy shall
 not constitute a crime under this chapter.
- 38 6. Evidence that a person knows the person is 39 infected with a contagious or infectious disease and 40 has engaged in conduct that exposes others to the 41 contagious or infectious disease, regardless of the 42 frequency of the conduct, is insufficient on its own 43 to prove the intent to transmit the contagious or 44 infectious disease.
- 7. A person does not act with the intent required pursuant to subsection 1 or 2, or with the reckless disregard required pursuant to subsection 3 or 48 4, if the person takes practical means to prevent transmission, or if the person informs the uninfected person that the person has a contagious or infectious

S3102.1384 (3) 85 pf/nh 2/5



```
1 disease and offers to take practical means to
 2 prevent transmission but that offer is rejected by
   the uninfected person subsequently exposed to the
 4 infectious or contagious disease.
      8. It is an affirmative defense to a charge under
 6 this section if the person exposed to the contagious or
7 infectious disease knew that the infected person was
8 infected with the contagious or infectious disease at
9 the time of the exposure and consented to exposure with
10 that knowledge.
      Sec. 5. Section 141A.3, subsection 2, Code 2013, is
12 amended by adding the following new paragraph:
      NEW PARAGRAPH. Oe. Subject to availability
13
14 of funding, develop and implement a comprehensive
15 prevention program for individuals with HIV that
16 includes engagement and retention in HIV care
17 activities, risk reduction and behavioral prevention
18 programming, partner notification services, case
19 management and other supportive services, and
20 assistance with health insurance coverage or medication
21 costs for low-income individuals.
     Sec. 6. Section 141A.9, subsection 2, paragraph i,
23 Code 2013, is amended to read as follows:
     i. Pursuant to sections 915.42 and 915.43, to a
25 convicted or alleged sexual assault offender; the
26 physician or other health care provider who orders the
27 test of a convicted or alleged offender; the victim;
28 the parent, guardian, or custodian of the victim if
29 the victim is a minor; the physician of the victim if
30 requested by the victim; the victim counselor or person
31 requested by the victim to provide counseling regarding
32 the HIV-related test and results; the victim's spouse;
33 persons with whom the victim has engaged in vaginal,
34 anal, or oral intercourse subsequent to the sexual
35 assault; members of the victim's family within the
36 third degree of consanguinity; and the county attorney
37 who may use the results as evidence in the prosecution
38 of sexual assault under chapter 915, subchapter V, or
39 prosecution of the offense of criminal transmission
40 of HIV under chapter 709C filed the petition for
41 HIV-related testing under section 915.42. For the
42 purposes of this paragraph,
                                victim" means victim as
43 defined in section 915.40.
      Sec. 7. Section 692A.101, subsection 1, paragraph
45 a, subparagraph (9), Code 2013, is amended by striking
46 the subparagraph.
      Sec. 8. Section 692A.102, subsection 1, paragraph
48 c, subparagraph (23), Code 2013, is amended by striking
49 the subparagraph.
      Sec. 9. Section 915.43, subsections 4 and 5, Code
                                    S3102.1384 (3) 85
```

-3-

pf/nh



```
1 2013, are amended to read as follows:
      4. Results of a test performed under this
 3 subchapter, except as provided in subsection 13,
 4 shall be disclosed only to the physician or other
 5 practitioner who orders the test of the convicted or
 6 alleged offender; the convicted or alleged offender;
 7 the victim; the victim counselor or person requested
 8 by the victim to provide counseling regarding the
 9 HIV-related test and results; the physician of
10 the victim if requested by the victim; the parent,
11 guardian, or custodian of the victim, if the victim is
12 a minor; and the county attorney who filed the petition 13 for HIV-related testing under this chapter, who may use
14 the results to file charges of criminal transmission of
15 HIV under chapter 709C. Results of a test performed
16 under this subchapter shall not be disclosed to any
17 other person without the written informed consent of
18 the convicted or alleged offender. A person to whom
19 the results of a test have been disclosed under this
20 subchapter is subject to the confidentiality provisions
21 of section 141A.9, and shall not disclose the results
22 to another person except as authorized by section
23 141A.9, subsection 2, paragraph "i'
      5. If testing is ordered under this subchapter,
25 the court shall also order periodic testing of the
26 convicted offender during the period of incarceration,
27 probation, or parole or of the alleged offender during
28 a period of six months following the initial test if
29 the physician or other practitioner who ordered the
30 initial test of the convicted or alleged offender
31 certifies that, based upon prevailing scientific
32 opinion regarding the maximum period during which the
33 results of an HIV-related test may be negative for a
34 person after being HIV-infected, additional testing is
35 necessary to determine whether the convicted or alleged
36 offender was HIV-infected at the time the sexual
37 assault or alleged sexual assault was perpetrated.
38 The results of the test conducted pursuant to this
39 subsection shall be released only to the physician or
40 other practitioner who orders the test of the convicted
41 or alleged offender, the convicted or alleged offender,
42 the victim counselor or person requested by the victim
43 to provide the counseling regarding the HIV-related
44 test and results who shall disclose the results to the
45 petitioner, the physician of the victim, if requested
46 by the victim, and the county attorney who may use
47 the results as evidence in the prosecution of the
48 sexual assault or in the prosecution of the offense of
49 criminal transmission of HIV under chapter 709C filed
50 the petition for HIV-related testing under section
```



1 915.42.
2 Sec. 10. REPEAL. Chapter 709C, Code 2013, is
3 repealed.>
4 2. Title page, line 1, by striking <relating to the
5 intentional transmission of> and inserting <creating
6 criminal offenses relating to>>

STEVEN J. SODDERS

S3102.1384 (3) 85 -5- pf/nh 5/5



House File 472 S-3105 1 Amend House File 472, as passed by the House, as 2 follows: 1. Page 1, line 13, after <therapist, > by inserting 4 <school nurse,> BRIAN SCHOENJAHN AMY SINCLAIR



House File 215

S-3106

38

1 Amend House File 215, as amended, passed, and 2 reprinted by the House, as follows: 1. By striking everything after the enacting clause 4 and inserting:

<DIVISION I INSTRUCTIONAL HOURS

Section 1. Section 256.7, subsection 19, Code 2013, 8 is amended to read as follows:

19. Define the minimum school day as a day 10 consisting of five and one-half hours of instructional 11 time for grades one through twelve. The minimum days 12 or hours as time that shall be exclusive of the lunch 13 period, but may include passing time between classes. 14 Time spent on parent-teacher conferences shall be 15 considered instructional time. A school or school 16 district may record a day of school with less than the 17 minimum instructional hours as a minimum school day if 18 any of the following apply:

19 a. If emergency health or safety factors require 20 the late arrival or early dismissal of students on a 21 specific day.

b. If the total hours of instructional school 23 time for grades one through twelve for any five 24 consecutive school days equal a minimum of twenty-seven 25 and one-half hours, even though any one day of 26 school is less than the minimum instructional hours 27 because of a staff development opportunity provided 28 for the professional instructional staff or because 29 parent-teacher conferences have been scheduled 30 beyond the regular school day. Furthermore, if the 31 total hours of instructional time for the first four 32 consecutive days equal at least twenty-seven and 33 one-half hours because parent-teacher conferences 34 have been scheduled beyond the regular school day, a 35 school or school district may record zero hours of 36 instructional time on the fifth consecutive school day 37 as a minimum school day.

Sec. 2. Section 256F.4, subsection 5, Code 2013, is 39 amended to read as follows:

40 5. A charter school or innovation zone school shall 41 provide instruction for at least the number of days 42 or hours required by section 279.10, subsection 1, or 43 shall provide at least the equivalent number of total 44 hours.

Sec. 3. Section 279.10, subsection 1, Code 2013, is 46 amended to read as follows:

1. The school year for each school district and 48 accredited nonpublic school shall begin on the first 49 $\frac{\text{day of July 1}}{\text{of and each regularly established elementary}}$ 50 and secondary school shall begin no sooner than a day

-1-

HF215.1312 (3) 85 kh/rj 1/39



```
1 during the calendar week in which the first day of
 2 September falls but no later than the first Monday
 3 in December. However, if the first day of September
 4 falls on a Sunday, school may begin on a day during
 5 the calendar week which immediately precedes the
 6 first day of September. School shall continue for
 7 at least one hundred eighty days, except as provided
 8 in subsection 3, and may be maintained The school
 9 calendar shall include not less than one hundred
10 eighty days, except as provided in subsection 3,
11 or one thousand eighty hours of instruction during
12 the entire calendar year. However, if The board of
13 directors of a school district and the authorities in
14 charge of an accredited nonpublic school shall set the
15 number of days or hours of required attendance for the
16 school year as provided in section 299.1, subsection
17 2, but the board of directors of a school district
18 shall hold a public hearing on any proposed school
19 calendar prior to adopting the school calendar. If the
20 board of directors of a district or the authorities
21 in charge of an accredited nonpublic school extends
22 the school calendar because inclement weather caused
23 the school district or accredited nonpublic school to
24 temporarily close school during the regular school
25 calendar, the school district or accredited nonpublic
26 school may excuse a graduating senior who has met
27 district or school requirements for graduation from
28 attendance during the extended school calendar. A
29 school corporation may begin employment of personnel
30 for in-service training and development purposes before
31 the date to begin elementary and secondary school.
      Sec. 4. Section 279.10, subsection 2, Code 2013, is
32
33 amended to read as follows:
      2. The board of directors shall hold a public
35 hearing on any proposal relating to the school calendar
36 prior to submitting it to the department of education
37 for approval.
      Sec. 5. Section 299.1, subsection 2, Code 2013, is
38
39 amended to read as follows:
      2. The board of directors of a public school
41 district or the governing body of an accredited
42 nonpublic school shall set the number of days or
43 hours of required attendance for the schools under
44 its control. The board of directors of a public
45 school district or the governing body of an accredited
46 nonpublic school may, by resolution, require attendance
47 for the entire time when the schools are in session in
48 any school year and adopt a policy or rules relating
49 to the reasons considered to be valid or acceptable
50 excuses for absence from school.
```

kh/rj

-2-

HF215.1312 (3) 85



```
Sec. 6. Section 299.4, subsection 1, Code 2013, is
 2 amended to read as follows:
      1. The parent, guardian, or legal custodian of a
 4 child who is of compulsory attendance age, who places
 {\bf 5} the child under competent private instruction under
 6 either section 299A.2 or 299A.3, not in an accredited
 7 school or a home school assistance program operated by
 8 a school district or accredited nonpublic school, shall
 9 furnish a report in duplicate on forms provided by the
10 public school district, to the district by the earliest
11 starting date specified in section 279.10, subsection 1
12 September 1 of the school year in which the child will
13 be under competent private instruction. The secretary
14 shall retain and file one copy and forward the other
15 copy to the district's area education agency. The
16 report shall state the name and age of the child, the
17 period of time during which the child has been or will
18 be under competent private instruction for the year,
19 an outline of the course of study, texts used, and
20 the name and address of the instructor. The parent,
21 guardian, or legal custodian of a child, who is placing
22 the child under competent private instruction for
23 the first time, shall also provide the district with
24 evidence that the child has had the immunizations
25 required under section 139A.8, and, if the child is
26 elementary school age, a blood lead test in accordance
27 with section 135.105D. The term "outline of course of
28 study" shall include subjects covered, lesson plans,
29 and time spent on the areas of study.
      Sec. 7. EFFECTIVE DATE. This division of this Act
31 takes effect July 1, 2014.
32
                           DIVISION II
33
                IOWA ONLINE INITIATIVE - FEES
34
      Sec. 8. Section 256.42, Code 2013, is amended by
35 adding the following new subsection:
      NEW SUBSECTION. 8. a. Beginning July 1, 2016,
37 the department shall establish fees payable by
38 school districts and accredited nonpublic schools
39 participating in the initiative. Fees collected
40 pursuant to this subsection shall be deposited in the
41 general fund of the state and shall be established
42 so as not to exceed the cost of administering this
43 section.
      b. Costs of administering this section include
45 the costs of providing professional development
46 necessary to prepare teachers to participate in
47 the initiative, providing supervision of usage of
48 the initiative by licensed teachers, acquiring and
49 maintaining equipment and services necessary for use of
50 the initiative, facilitating access to the initiative
                                      HF215.1312 (3) 85
```

-3-

kh/rj



1 by school districts and accredited nonpublic schools,
2 and necessary recordkeeping and accounting. Costs of
3 administering this section do not include any of the
4 following:

- (1) Costs of course development.
- 6 (2) Costs of purchasing access to course materials 7 unless such costs are charged on the basis of usage. 8 DIVISION III

9 TRAINING AND EMPLOYMENT OF TEACHERS
10 Sec. 9. <u>NEW SECTION</u>. **256.96 Online state job**11 posting system.

1. The department shall provide for the operation 13 of an online state job posting system. The system 14 shall be designed and implemented for the online 15 posting of job openings offered by school districts, 16 charter schools, area education agencies, the 17 department, and accredited nonpublic schools. 18 system shall be accessible via the department's 19 internet site. The system shall include a mechanism 20 for the electronic submission of job openings for 21 posting on the system as provided in subsection 2. 22 The system and each job posting on the system shall 23 include a statement that an employer submitting a job 24 opening for posting on the system will not discriminate 25 in hiring on the basis of race, ethnicity, national 26 origin, gender, age, physical disability, sexual 27 orientation, gender identity, religion, marital status, 28 or status as a veteran. The department may contract 29 for, or partner with another entity for, the use of an 30 existing internet site to operate the online state job 31 posting system if the existing internet site is more 32 effective and economical than the department's internet

2. A school district, charter school, or area ducation agency shall submit all of its job openings to the department for posting on the system. The department shall post all of its job openings on the system. An accredited nonpublic school may submit job openings to the department for posting on the system.

- 40 3. This section shall not be construed to do any of 41 the following:
- 42 a. Prohibit any employer from advertising job 43 openings and recruiting employees independently of the 44 system.
- 45 b. Prohibit any employer from using another method 46 of advertising job openings or another applicant 47 tracking system in addition to the system.
- 48 c. Provide the department with any regulatory 49 authority in the hiring process or hiring decisions of 50 any employer other than the department.

HF215.1312 (3) 85 -4- kh/rj 4/39



1 Sec. 10. <u>NEW SECTION</u>. **261.110 Teach Iowa scholar** 2 program.

- 1. Contingent on a specific appropriation for these 4 purposes, a teach Iowa scholar program is established 5 to provide teach Iowa scholar grants to selected 6 high-caliber teachers. The commission shall administer 7 the program in consultation with the department of 8 education.
- 9 2. An Iowa resident applicant shall be eligible 10 for a teach Iowa scholar grant if the applicant meets 11 all of the criteria specified under, or established in 12 accordance with, subsection 3.
- 13 3. Criteria for eligibility shall be established by 14 the commission and shall include but are not limited 15 to the following:
- 16 a. The applicant was in the top twenty-five percent 17 academically of students exiting a teacher preparation 18 program approved by the state board of education 19 pursuant to section 256.7, subsection 3, or a similar 20 teacher preparation program in another state, had 21 earned other comparable academic credentials, or had 22 achieved comparable assessment scores.
- b. The applicant is preparing to teach in fields 24 including but not limited to science, technology, 25 engineering, or mathematics; English as a second 26 language or special education instruction; or is 27 preparing to teach in a hard-to-staff subject as 28 identified by the department. The department shall 29 take into account the varying regional needs in the 30 state for teachers in these subject areas when applying 31 the criterion of this paragraph. The department shall 32 annually identify and designate hard-to-staff subjects 33 for the purpose of this paragraph. The eligibility 34 of an applicant who receives a teach Iowa scholar 35 grant and who is preparing to teach in a hard-to-staff 36 subject as identified by the department shall not be 37 affected in subsequent years if the department does not 38 continue to identify that subject as a hard-to-staff 39 subject.
- 40 4. A selected applicant who meets all of the
 41 eligibility requirements of this section shall be
 42 eligible for a teach Iowa scholar grant for each year
 43 of full-time employment completed in this state as a
 44 teacher for a school district, charter school, area
 45 education agency, or accredited nonpublic school. A
 46 teach Iowa scholar grant shall not exceed four thousand
 47 dollars per year per recipient. Grants awarded under
 48 this section shall not exceed a total of twenty
 49 thousand dollars per recipient over a five-year period.
 - 5. The commission shall adopt rules pursuant to

-5-

HF215.1312 (3) 85 kh/rj 5/39



```
1 chapter 17A to administer this section. The rules
 2 shall include but shall not be limited to a process
 3 for use by the commission to determine which eligible
 4 applicants will receive teach Iowa scholar grants.
      6. A teach Iowa scholar fund is established in the
 6 state treasury. The fund shall be administered by the
7 commission and shall consist of moneys appropriated by
 8 the general assembly and any other moneys received by
9 the commission for deposit in the fund.
10
                         DIVISION IV
11
              TEACHER AND ADMINISTRATOR MATTERS
12
      Sec. 11. Section 256.9, subsection 51, Code 2013,
13 is amended to read as follows:
      51. Develop, and periodically review and
15 revise as necessary, with significant input from
16 Iowa administrators, Iowa standards for school
17 administrators, including knowledge and skill
18 criteria, and develop, based on the Iowa standards
19 for administrators, mentoring and induction,
20 evaluation processes, and professional development
21 plans pursuant to chapter 284A. The standards shall 22 align with nationally accepted school administrator
23 standards, and be designed specifically for purposes
24 of chapters 272 and 284A. The criteria shall further
25 define the characteristics of quality administrators
26 as established by the Iowa standards for school
27 administrators.
      Sec. 12. Section 256.9, Code 2013, is amended by
28
29 adding the following new subsection:
      NEW SUBSECTION. 63. a. Develop and implement a
31 coaching and support system for teachers aligned with
32 the state models and comparable systems approved as
33 provided in section 284.15.
      b. Develop and implement a coaching and support
35 system for administrators aligned with the beginning
36 administrator mentoring and induction program created
37 pursuant to section 284A.5.
      Sec. 13. Section 284.8, subsection 1, Code 2013, is
38
39 amended to read as follows:
     1. a. A school district shall provide for an
41 annual review of each teacher's performance for
42 purposes of assisting teachers in making continuous
43 improvement, developing skills to enrich a teacher's
44 professional life while increasing student learning,
45 documenting continued competence in the Iowa teaching
46 standards, identifying teachers in need of improvement,
47 or to determine determining whether the teacher's
48 practice meets school district expectations for
49 career advancement in accordance with section 284.7
50 this chapter. The review shall include, at minimum,
                                     HF215.1312 (3) 85
```

-6-

kh/rj



```
1 classroom observation of the teacher, the teacher's
 2 progress, and implementation of the teacher's
 3 individual professional development plan, subject
 4 to the level of resources provided to implement the
 5 plan; and shall include supporting documentation from
 6 parents, students, and other teachers.
      b. The first and second year of review shall
 8 be conducted by a peer group of at least three but
 9 not more than six teachers selected by the building
10 principal in consultation with teachers and the
11 building's certified bargaining representative, if 12 any. Each teacher shall be assigned to a peer group
13 and shall receive adequate training prior to conducting
a peer group review. A teacher who participates in a peer group review shall be provided release time for
16 the training and for the time spent in conducting the
17 peer group review. If the process requires that a
18 participating teacher work beyond regular hours, the
19 teacher shall be paid the teacher's per diem rate.
20 The peer group shall be established to reflect common
grade level, subject matter expertise, curriculum, and proximity or other previously established grouping of individuals employed to provide instruction to
24 students. The peer group shall review all of the peer
25 group members. Peer group reviews shall be supportive
26 and formative and shall be conducted on an informal,
27 confidential, collaborative basis that is focused
28 on assisting each peer group member in achieving
29 the goals of the teacher's individual professional
30 development plan. If a conflict develops between
31 persons participating in a peer group review, an effort
32 shall be made to mediate the conflict.
      c. Peer group reviews shall not be the basis for
34 recommending that a teacher participate in an intensive
35 assistance program, and shall not be used to determine
36 the compensation, promotion, layoff, or termination
37 of a teacher, or any other determination affecting a
38 teacher's employment status. However, as a result of a
39 peer group review, a teacher may elect to participate
40 in an intensive assistance program.
41
      d. Members of the peer group shall be reviewed
42 every third year by at least one evaluator certified in
43 accordance with section 284.10.
      e. The teacher who is the subject of a peer review
45 shall have exclusive right to all documentation created
46 as a result of the peer group review process. Content
47 of a peer group review shall not be incorporated into a
48 summative evaluation.
49
                             DIVISION V
          IOWA TEACHER CAREER AND COMPENSATION MATTERS
50
```

-7-

kh/rj

HF215.1312 (3) 85



```
Sec. 14. Section 257.1, subsection 2, paragraph b,
 2 Code 2013, is amended to read as follows:
     b. For the budget year commencing July 1, 1999,
 4 and for each succeeding budget year the regular
 5 program foundation base per pupil is eighty-seven
 6 and five-tenths percent of the regular program state
7 cost per pupil. For the budget year commencing July
8 1, 1991, and for each succeeding budget year the
9 special education support services foundation base is
10 seventy-nine percent of the special education support
11 services state cost per pupil. The combined foundation
12 base is the sum of the regular program foundation base,
13 the special education support services foundation base,
14 the total teacher salary supplement district cost, the
15 total professional development supplement district
16 cost, the total early intervention supplement district
17 cost, the total teacher leadership supplement district
18 cost, the total area education agency teacher salary
19 supplement district cost, and the total area education
20 agency professional development supplement district
21 cost.
      Sec. 15. Section 257.1, subsection 3, Code 2013, is
22
23 amended to read as follows:
      3. Computations rounded.
                                In making computations
25 and payments under this chapter, except in the case of
26 computations relating to funding of special education
27 support services, media services, and educational
28 services provided through the area education agencies,
29 and the teacher salary supplement, the professional
30 development supplement, and the early intervention
31 supplement, and the teacher leadership supplement, the
32 department of management shall round amounts to the
33 nearest whole dollar.
      Sec. 16. Section 257.4, subsection 1, paragraph
35 a, Code 2013, is amended by adding the following new
36 subparagraph:
      NEW SUBPARAGRAPH. (8) The total teacher leadership
37
38 supplement district cost.
      Sec. 17. Section 257.8, subsection 2, Code 2013, is
40 amended to read as follows:
41
      2. Categorical state percent of growth.
42 categorical state percent of growth for the budget
43 year beginning July 1, 2010, is two percent. The
44 categorical state percent of growth for the budget
45 year beginning July 1, 2012, is two percent. The
46 categorical state percent of growth for each budget
47 year shall be established by statute which shall
48 be enacted within thirty days of the submission in
49 the year preceding the base year of the governor's 50 budget under section 8.21. The establishment of the
```

-8-

kh/rj

HF215.1312 (3) 85



```
1 categorical state percent of growth for a budget year
 2 shall be the only subject matter of the bill which
 3 enacts the categorical state percent of growth for a
 4 budget year. The categorical state percent of growth
 5 may include state percents of growth for the teacher
 6 salary supplement, the professional development
7 supplement, and the early intervention supplement, and
8 the teacher leadership supplement.
      Sec. 18. Section 257.9, Code 2013, is amended by
10 adding the following new subsection:
      NEW SUBSECTION. 11. Teacher leadership supplement
12 state cost per pupil. For the budget year beginning
13 July 1, 2014, the teacher leadership supplement state
14 cost per pupil shall be four hundred dollars payable
15 to the school districts implementing a state model
16 or comparable system approved as provided in section
17 284.15. The teacher leadership supplement state cost
18 per pupil for the budget year beginning July 1, 2015,
19 and succeeding budget years, shall be the teacher
20 leadership supplement state cost per pupil for the
21 base year plus an allowable growth amount that is
22 equal to the teacher leadership supplement categorical
23 state percent of growth, pursuant to section 257.8,
24 subsection 2, for the budget year, multiplied by the
25 teacher leadership supplement state cost per pupil for
26 the base year.
      Sec. 19. Section 257.10, subsection 8, paragraph a,
28 Code 2013, is amended to read as follows:
     a. Combined district cost is the sum of the regular
30 program district cost per pupil multiplied by the
31 weighted enrollment, the special education support
32 services district cost, the total teacher salary
33 supplement district cost, the total professional
34 development supplement district cost, and the total
35 early intervention supplement district cost, and the
36 total teacher leadership supplement district cost, plus
37 the sum of the additional district cost allocated to
38 the district to fund media services and educational
39 services provided through the area education agency,
40 the area education agency total teacher salary
41 supplement district cost and the area education agency
42 total professional development supplement district
43 cost.
      Sec. 20. Section 257.10, Code 2013, is amended by
45 adding the following new subsection:
     NEW SUBSECTION. 12. Teacher leadership supplement
47 cost per pupil and district cost.
     a. For the budget year beginning July 1, 2014, the
49 teacher leadership supplement district cost per pupil
50 shall be four hundred dollars. For the budget year
```

-9-

kh/rj

HF215.1312 (3) 85



1 beginning July 1, 2015, and succeeding budget years, 2 the teacher leadership supplement district cost per 3 pupil for each school district for a budget year is the 4 teacher leadership supplement program district cost per 5 pupil for the base year plus the teacher leadership 6 supplement state allowable growth amount for the budget 7 year.

- For the budget year beginning July 1, 2015, 9 and succeeding budget years, if the department of 10 management determines that the unadjusted teacher 11 leadership supplement district cost of a school 12 district for a budget year is less than one hundred 13 percent of the unadjusted teacher leadership 14 supplement district cost for the base year for the 15 school district, the school district shall receive a 16 budget adjustment for that budget year equal to the 17 difference.
- 18 c. (1) The unadjusted teacher leadership 19 supplement district cost is the teacher leadership 20 supplement district cost per pupil for each school 21 district for a budget year multiplied by the budget 22 enrollment for that school district.
- (2) The total teacher leadership supplement 24 district cost is the sum of the unadjusted teacher 25 leadership supplement district cost plus the budget 26 adjustment for that budget year.
- d. For the budget year beginning July 1, 2014, 28 and succeeding budget years, the use of the funds 29 calculated under this subsection shall comply with the 30 requirements of chapter 284 and shall be distributed 31 to teachers pursuant to section 284.15 and to pay 32 salary supplements to teachers assigned to leadership 33 roles, to increase the percentages of teachers 34 assigned to leadership roles, to increase the minimum 35 teacher salaries, to cover the costs for the time when 36 teachers assigned to leadership roles are not providing 37 instruction to students in a classroom, for coverage 38 of a classroom when an initial or career teacher is 39 observing or coteaching with a teacher assigned to a 40 leadership role, for professional development time to 41 learn best practices associated with the leadership 42 process, for other costs associated with a comparable 43 system pursuant to section 284.15, and to accomplish 44 goals that include improving instruction and elevating 45 the quality of teaching and student learning.
- Sec. 21. Section 257.16, subsection 4, Code 2013, 47 is amended to read as follows:
- Notwithstanding any provision to the contrary, 49 if the governor orders budget reductions in accordance 50 with section 8.31, the teacher salary supplement

HF215.1312 (3) 85 kh/rj 10/39 -10-



```
\ensuremath{\text{1}} district cost, the professional development supplement
 2 district cost, and the early intervention supplement
 3 district cost, and the teacher leadership supplement
 4 district cost as calculated under section 257.10,
 5 subsections 9, 10, and 11, and 12, and the area
 6 education agency teacher salary supplement district
7 cost and the area education agency professional
8 development supplement district cost as calculated
9 under section 257.37A, subsections 1 and 2, shall be
10 paid in full as calculated and the reductions in the
11 appropriations provided in accordance with this section
12 shall be reduced from the remaining moneys appropriated
13 pursuant to this section and shall be distributed on a
14 per pupil basis calculated with the weighted enrollment
15 determined in accordance with section 257.6, subsection
17
      Sec. 22. Section 284.2, subsections 1 and 8, Code
18 2013, are amended to read as follows:
      1. "Beginning teacher" means an individual serving
20 under an initial or intern license, issued by the board
21 of educational examiners under chapter 272, who is 22 assuming a position as a teacher. "Beginning teacher"
23 includes an individual who is an initial teacher.
24 For purposes of the beginning teacher mentoring
25 and induction program created pursuant to section
26 284.5, "beginning teacher" also includes preschool
27 teachers who are licensed by the board of educational
28 examiners under chapter 272 and are employed by a
29 school district or area education agency.
30 teacher does not include a teacher whose employment
31 with a school district or area education agency is
32 probationary unless the teacher is serving under an
33 initial or teacher intern license issued by the board
34 of educational examiners under chapter 272.
          "Performance review" means a summative evaluation
36 of a teacher other than a beginning teacher and that is
37 used to determine whether the teacher's practice meets
38 school district expectations and the Iowa teaching
39 standards, and to determine whether the teacher's
40 practice meets school district expectations for career
41 advancement in accordance with section 284.7 this
42 chapter.
      Sec. 23. Section 284.3, subsection 2, paragraph a,
44 Code 2013, is amended to read as follows:
     a. For purposes of comprehensive evaluations for,
46 standards and criteria which measure a beginning
47 teachers required to allow beginning teachers to
48 progress to career teachers, standards and criteria
49 that are teacher's performance against the Iowa
50 teaching standards specified in subsection 1, and the
                                      HF215.1312 (3) 85
```

-11-

kh/rj



```
1 criteria for the Iowa teaching standards developed
 2 by the department in accordance with section 256.9,
 3 subsection 46, to determine whether the teacher's
 4 practice meets the requirements specified for a career
            These standards and criteria shall be set
 5 teacher.
 6 forth in an instrument provided by the department.
7 comprehensive evaluation and instrument are not subject
8 to negotiations or grievance procedures pursuant
9 to chapter 20 or determinations made by the board
10 of directors under section 279.14. A local school
11 board and its certified bargaining representative may
12 negotiate, pursuant to chapter 20, evaluation and
13 grievance procedures for beginning teachers that are
14 not in conflict with this chapter. If, in accordance
15 with section 279.19, a beginning teacher appeals the
16 determination of a school board to an adjudicator under
17 section 279.17, the adjudicator selected shall have
18 successfully completed training related to the Iowa
19 teacher standards, the criteria adopted by the state
20 board of education in accordance with subsection 3, and
21 any additional training required under rules adopted by
22 the public employment relations board in cooperation
23 with the state board of education.
      Sec. 24. Section 284.3A, subsection 2, paragraph a,
25 Code 2013, is amended to read as follows:
     a. For the school budget year beginning July 1,
27 2010, and each succeeding school year, school districts
28 and area education agencies shall combine payments made
29 to teachers under sections 257.10 and 257.37A with
30 regular wages to create a combined salary. The teacher
31 contract issued under section 279.13 must include
32 the combined salary. If a school district or area
33 education agency uses a salary schedule, a combined
34 salary schedule shall be used for regular wages and
35 for distribution of payments under sections 257.10 and
36 257.37A, incorporating the salary minimums required in
37 section 284.7 in accordance with this chapter. The
38 combined salary schedule must use only the combined
39 salary and cannot differentiate regular salaries and
40 distribution of payments under sections 257.10 and
41 257.37A.
      Sec. 25. Section 284.5, subsection 4, Code 2013, is
42
43 amended to read as follows:
      4. Each school district and area education
45 agency shall develop an initial beginning teacher
46 mentoring and induction a plan for the program. A
47 school district shall include its plan in the school
48 district's comprehensive school improvement plan
49 submitted pursuant to section 256.7, subsection 21.
50 The beginning teacher mentoring and induction plan
```

-12-

kh/rj

HF215.1312 (3) 85



```
1 shall, at a minimum, provide for a two-year sequence
 2 of induction program content and activities to support
 3 the Iowa teaching standards and beginning teacher
 4 professional and personal needs; mentor training
 5 that includes, at a minimum, skills of classroom
 6 demonstration and coaching, and district expectations
7 for beginning teacher competence on Iowa teaching
 8 standards; placement of mentors and beginning teachers;
 9 the process for dissolving mentor and beginning teacher
10 partnerships; district organizational support for
11 release time for mentors and beginning teachers to
12 plan, provide demonstration of classroom practices,
13 observe teaching, and provide feedback; structure
14 for mentor selection and assignment of mentors to
15 beginning teachers; a district facilitator; and
16 program evaluation. In addition, for beginning
17 prekindergarten through grade three teachers, the plan
18 shall provide that such a teacher shall be mentored
19 in the teacher's classroom by a skilled mentor, and
the plan for mentoring such teachers shall incorporate any recommendations offered by the Iowa reading
research center established pursuant to section 256.9, subsection 53, paragraph "c".
     Sec. 26. Section 284.6, subsection 8, Code 2013, is
25 amended to read as follows:
      8. For each year in which a school district
27 receives funds calculated and paid to school
28 districts for professional development pursuant to
29 section 257.10, subsection 10, or section 257.37A,
30 subsection 2, the school district shall create quality
31 professional development opportunities. Not less
32 than thirty-six hours in the school calendar, held
33 outside of the minimum school day, shall be set aside
34 during nonpreparation time or designated professional
35 development time to allow practitioners to collaborate
36 with each other to deliver educational programs and
37 assess student learning, or to engage in peer group
38 review pursuant to section 284.8, subsection 1.
39 goal for the use of the funds is to provide one
40 additional contract day or the equivalent thereof
41 for professional development and use of the funds is
42 limited may be used to providing provide professional
43 development to teachers, including additional salaries
44 for time beyond the normal negotiated agreement; pay
45 for substitute teachers, professional development
46 materials, speakers, and professional development
47 content; and costs associated with implementing the
48 individual professional development plans. The use of
49 the funds shall be balanced between school district,
50 attendance center, and individual professional
```

-13-

kh/rj

HF215.1312 (3) 85



```
1 development plans, making every reasonable effort to
 2 provide equal access to all teachers.
      Sec. 27. Section 284.7, subsection 1, paragraph
 4 a, subparagraph (2), Code 2013, is amended to read as
 5 follows:
      (2) Beginning July 1, 2008 Except as provided in
7 a state model or comparable system approved pursuant
 8 to section 284.15, the minimum salary for a beginning
9 teacher shall be twenty-eight thousand dollars.
      Sec. 28. Section 284.7, subsection 1, paragraph
10
11 b, subparagraph (2), Code 2013, is amended to read as
12 follows:
13
      (2) Beginning July 1, 2008 Except as provided in
14 a state model or comparable system approved pursuant
15 to section 284.15, the minimum salary for a first-year
16 career teacher shall be thirty thousand dollars.
      Sec. 29. Section 284.7, subsection 5, Code 2013,
18 is amended by striking the subsection and inserting in
19 lieu thereof the following:
      5. This section is repealed July 1, 2016.
      Sec. 30. NEW SECTION. 284.11 State supplemental
22 assistance for teachers in high-need schools.
     1. Findings and intent. The general assembly finds
24 that Iowa school districts need to be more competitive
25 in recruiting and retaining talented teachers to teach
26 in high-need schools. Therefore, it is the intent
27 of the general assembly to encourage school districts
28 to provide supplemental assistance to teachers to
29 teach in high-need schools. This section provides for
30 state assistance to allow school districts to provide
31 supplemental assistance to motivate teachers to teach
32 in high-need schools.
      2. Department's responsibilities. Contingent
34 on a specific appropriation for these purposes, the
35 department shall do the following:
     a. Collect relevant data and establish a list of
37 high-need schools eligible for state supplemental
38 assistance. The department shall establish a process
39 and criteria to determine which schools are placed
40 on the list and the department shall revise the list
41 annually. Criteria for the determination of which
42 high-need schools shall be placed on the list shall be
43 based upon factors that include but are not limited
44 to the socioeconomic status of the students enrolled
45 in the school, the percentage of the school's student
46 body who are limited English proficient students,
47 student academic growth, certified instructional staff
48 attrition, and geographic balance. The department
49 may approve or disapprove requests for revision of
50 the list, which a school district submits pursuant to
                                    HF215.1312 (3) 85
```

-14-

kh/rj



1 subsection 3.

- b. Develop a standardized process for distributing any moneys appropriated for supplemental assistance for high-need schools. In determining the process for distribution of such moneys, the department shall take into consideration the amount of moneys appropriated for supplemental assistance for teachers in high-need schools for the given year and the minimal amount of moneys needed per teacher to provide an incentive for a teacher to accept a teaching position in a high-need school. A school district receiving moneys pursuant to this section shall certify annually to the department how the moneys distributed to the school district pursuant to this section were used by the school district.
- 16 c. Review the use and effectiveness of the funds
 17 distributed to school districts for supplemental
 18 assistance for teachers in high-need schools under this
 19 section. The department shall submit its findings and
 20 recommendations in a report to the general assembly by
 21 January 15 annually.
- 3. School district request for approval. A school district may request on an annual basis approval from the department for additions to the list of high-need schools the department maintains pursuant to subsection 26 2 based upon the unique local conditions and needs of the school district. The criteria used to determine the placement of high-need schools on the list in accordance with subsection 2, does not restrict the department from adding a high-need school to the list as requested by a school district on the basis of unique local conditions and needs pursuant to this subsection.
- 4. Eligibility. Teachers of all subjects taught in a school included in the department's list of high-need schools shall be eligible to receive supplemental assistance offered in accordance with this section. Notwithstanding any provision of law to the contrary, the department's determination of state supplemental assistance for teachers in high-need schools is not subject to appeal.
- 42 Sec. 31. <u>NEW SECTION</u>. **284.15** Career path, 43 leadership role, and compensation model and comparable 44 system requirements.
- 1. Common provisions for models and comparable
 46 systems. Except as otherwise provided in this section,
 47 all models specified in sections 284.16, 284.17,
 48 and 284.18, and any comparable system described in
 49 section 284.19, shall be approved under subsection
 50 12, shall meet the requirements of this section, and

HF215.1312 (3) 85 kh/rj 15/39



1 shall provide for a minimum salary and a residency as 2 provided in section 284.16, subsection 2, paragraph 3 \tilde{a} .

- 2. Salary supplements and appeal. The salary supplement received by teachers pursuant to section 257.10, subsection 12, shall fully cover the salary costs of any additional contract days required of teachers under a state model or comparable system approved pursuant to this section. If a teacher ends or completes a leadership role assignment, the teacher shall no longer receive a salary supplement for performance in a leadership role unless the teacher is issued a new contract for assignment in another leadership role. Notwithstanding any provision of law to the contrary, the determinations of salary supplements paid from moneys received pursuant to section 257.10, subsection 12, are not subject to appeal.
- 3. Review councils. The school board implementing a state model pursuant to section 284.16, 284.17, or 21 284.18, shall appoint a site-based review council 22 if the school district has a certified enrollment of 3 six hundred or more students, or a district-based 24 review council if the school district has a certified 25 enrollment of less than six hundred students.
- 26 a. Each council shall be comprised of equal numbers 27 of teachers and administrators. Teacher members 28 shall include teachers who have been nominated by 29 the certified employee organization that represents 30 the school district's teachers, if such organization 31 exists, or, if such organization does not exist, by a 32 teacher quality committee.
- 33 b. The council shall accept and review
 34 applications for initial or renewal leadership role
 35 assignments which are submitted to the school's
 36 or school district's administration and shall make
 37 recommendations regarding the applications to the
 38 superintendent of the school district. In developing
 39 recommendations, the council shall utilize measures
 40 of teacher effectiveness and professional growth,
 41 consider the needs of the school district, and review
 42 the performance and professional development of the
 43 applicants. Any teacher recommended by a review
 44 council for assignment or reassignment in a leadership
 45 role shall have demonstrated to the council's
 46 satisfaction competency on the Iowa teaching standards
 47 as set forth in section 284.3.
- 48 4. Leadership role assignment. An assignment to a 49 teacher leadership role pursuant to this chapter shall 50 be subject to review by the school's or the school

-16-

HF215.1312 (3) 85 kh/rj 16/39



```
1 district's administration, in consultation with the
 2 review council, at least annually. The review shall
 3 include peer feedback on the effectiveness of the
 4 teacher's performance of duty specific to the teacher's
 5 leadership role. A teacher who completes the time
 6 period of assignment in a teacher leadership role
7 may submit to the school's or the school district's
8 administration an application for assignment in a
9 new role or for reassignment as appropriate. The
10 administration shall share the application with the
11 review council constituted pursuant to subsection 3,
12 paragraph "a".
      5. Status quo. A teacher employed in a school
13
14 district shall not receive less compensation in that
15 district than the teacher received in the school year
16 preceding participation, as set forth in section 284.4,
17 due to implementation of a state model or comparable
18 system approved pursuant to this section. A teacher
19 who achieves national board for professional teaching
20 standards certification and meets the requirements of
21 section 256.44 shall continue to receive the award
22 as specified in section 256.44 in addition to the
23 compensation set forth in this chapter.
      6. Early implementation. Prior to July 1, 2016, a
25 school district may apply to the commission on educator
26 leadership and compensation for early implementation
27 of a state model set forth in section 284.16, 284.17,
28 or 284.18, or a comparable system set forth in section
29 284.19. The commission may deny early implementation
30 of an otherwise qualified state model or comparable
31 system if the amount specified for the teacher
32 leadership supplement state cost per pupil pursuant
33 to section 257.9, subsection 11, and amount specified
34 for the teacher leadership supplement district cost
35 per pupil pursuant to section 257.10, subsection 12,
36 is insufficient to fully fund the teacher leadership
37 supplement for all eligible school districts.
     7. Implementation. On or after July 1, 2016, each
38
39 school district shall implement a state model set forth
40 in section 284.16, 284.17, or 284.18, or a comparable
41 system set forth in section 284.19 for which the school
42 district received approval pursuant to this section.
43 Compliance with this section shall be determined by
44 the accreditation team authorized pursuant to section
45 256.11. A school district shall not be required to
46 fully implement a state model or comparable system
47 pursuant to this section if implementation costs
48 exceed the moneys received by the school district
49 under section 257.10, subsection 12. However, if the
50 school district's implementation costs exceed such
```

-17-



1 funds, the school district shall implement as much 2 of the approved state model or comparable system as 3 reasonably possible, and shall, at a minimum, meet the 4 minimum salary requirements for an Iowa teacher as 5 provided in section 284.16, subsection 2, paragraph *a″,* subparagraph (1).

- 8. Approval. The department shall establish an 8 application process for approval of the implementation 9 of a state model set forth in section 284.16, 284.17, 10 or 284.18, or a comparable system set forth in section 11 284.19, which a school district may implement pursuant 12 to subsection 6, or shall implement in accordance with 13 subsection 7.
- 9. Teachers emeritus. A school district is 15 encouraged to utilize appropriately licensed teachers 16 emeritus in the implementation of this section and 17 sections 284.16 through 284.19.
- 10. Attendance center applicability. A state model 19 or comparable system approved and implemented by a 20 school district in accordance with this section and 21 sections 284.16 through 284.19 shall be applicable to 22 teachers in every attendance center operated by the 23 school district.
- 11. Planning grants. Contingent on a specific 25 appropriation for these purposes, a school district 26 may apply to the commission on educator leadership 27 and compensation established pursuant to subsection 28 12 for a planning grant to design an implementation 29 strategy for a state model set forth in section 284.16, 30 284.17, or 284.18, or a comparable system set forth 31 in section 284.19. The planning grant shall be used 32 to facilitate a local decision-making process that 33 includes representation of administrators, teachers, 34 and parents and guardians of students. The department 35 shall establish and make available an application for 36 the awarding of planning grants for purposes of this 37 subsection.
- 38 12. Commission on educator leadership and 39 compensation. The department shall establish, and 40 provide staffing and administrative support for a 41 commission on educator leadership and compensation. 42 The commission shall monitor with fidelity the 43 implementation of the state models and comparable 44 systems by school districts approved pursuant to 45 this section. The commission shall evaluate the 46 applications submitted for approval pursuant to 47 this section and shall approve or disapprove such 48 applications. If the commission disapproves an 49 application, the commission shall specify the reasons 50 for disapproval. A school district that receives

HF215.1312 (3) 85 kh/rj 18/39 -18-



```
1 approval to implement a state model or comparable 2 system under this section is eligible to receive funds 3 under section 257.10, subsection 12. In addition, 4 the commission shall review the use and effectiveness 5 of the funds distributed to school districts for 6 supplemental assistance to teachers in high-need 7 schools under section 284.11.
```

- 8 a. The commission shall be comprised of the 9 following:
- 10 (1) Five teachers selected by the Iowa state 11 education association.
- 12 (2) Three administrators selected by the school 13 administrators of Iowa.
- 14 (3) Two school board members selected by the Iowa 15 association of school boards.
- 16 (4) Each president or president's designee of 17 the Iowa state education association, the school 18 administrators of Iowa, and the Iowa association of 19 school boards.
 - (5) The director or the director's designee.
- 21 b. Members shall be appointed to staggered
 22 three-year terms which shall begin and end as provided
 23 in section 69.19. Appointments shall comply with
 24 sections 69.16, 69.16A, and 69.16C. Vacancies on the
 25 commission shall be filled in the same manner as the
 26 original appointment. A person appointed to fill a
 27 vacancy shall serve only for the unexpired portion
 28 of the term. Members are entitled to reimbursement
 29 of actual expenses incurred in performance of their
 30 official duties.
- 31 c. By December 15 annually, the commission shall 32 submit its findings and any recommendations, including 33 but not limited to any recommendations for changes 34 relating to this section and sections 284.16 through 35 284.19, and for changes to section 284.11 relating to 36 state supplemental assistance to teachers in high-need 37 schools, in a report to the director, the state board, 38 the governor, and the general assembly.
- 13. Teacher leadership supplement foundation
 40 aid. a. Teacher leadership supplement foundation
 41 aid calculated under section 257.10, subsection 12,
 42 shall be paid as part of the state aid payments made to
 43 school districts in accordance with section 257.16.
- 44 b. Notwithstanding section 284.3A, teacher 45 leadership supplement foundation aid shall not be 46 combined with regular wages to create a combined 47 salary.
- 48 c. The teacher leadership supplement district cost 49 as calculated under section 257.10, subsection 12, is 50 not subject to a uniform reduction in accordance with

HF215.1312 (3) 85 -19- kh/rj 19/39



1 section 8.31. d. Except as otherwise provided by law for a fiscal 3 year, of the amount appropriated statewide for that 4 fiscal year for payment of the teacher leadership 5 supplement pursuant to section 257.10, subsection 12, 6 the department may use an amount not to exceed five 7 hundred thousand dollars to provide administration and 8 oversight of the state models and comparable systems 9 approved and implemented pursuant to this section and 10 section 284.16, 284.17, 284.18, or 284.19; and to fund 11 up to two full-time equivalent positions which shall be 12 in addition to the number of positions authorized for 13 the fiscal year. Sec. 32. NEW SECTION. 284.16 Teacher leadership 15 framework model. 1. Teacher leadership framework model — 17 purposes. To promote continuous improvement in Iowa's 18 quality teaching workforce and to give Iowa teachers 19 the opportunity for career recognition that reflects 20 the various roles teachers play as educational leaders, 21 a teacher leadership framework model is established 22 for teachers employed by school districts. A teacher 23 employed by an area education agency may be included in 24 a framework model established by a school district if 25 the area education agency and the school district enter 26 into a contract for such purpose. The framework model 27 is designed to accomplish the following goals: a. To attract able and promising new teachers by 29 offering competitive starting salaries and offering 30 short-term and long-term professional development and 31 leadership opportunities. 32 b. To retain effective teachers by providing 33 enhanced career opportunities. c. To promote collaboration by developing and 35 supporting opportunities for teachers in schools and 36 school districts statewide to learn from each other. d. To reward professional growth and effective 38 teaching by providing for career opportunities that 39 come with increased leadership responsibilities and 40 involve increased compensation. 41 e. To improve student achievement by strengthening 42 instruction. 2. Model requirements. The teacher leadership 44 framework model requirements shall be as follows: a. Initial teacher. (1) The salary for an initial teacher who has 47 successfully completed an approved practitioner 48 preparation program as defined in section 272.1 or 49 holds an initial or intern teacher license issued 50 under chapter 272, and who participates in the initial

-20-



1 teacher mentoring and induction program as provided in 2 this chapter, shall be at least thirty-five thousand 3 dollars, which shall also constitute the minimum salary 4 for an Iowa teacher.

- 5 (2) An initial teacher shall complete a teacher 6 residency during the first year of employment that has 7 all of the following characteristics:
- 8 (a) Mentoring by a mentor teacher or lead teacher.
 9 (b) Sufficient collaboration time for the initial
 10 teacher in the residency year to be able to observe and
 11 learn from more experienced teachers, mentor teachers,
 12 and lead teachers employed by school districts located
 13 in this state.
- 14 (c) A teaching load of not more than seventy-five 15 percent student instruction to allow the initial 16 teacher time for observation and learning.
- 17 (d) A teaching contract issued under section
 18 279.13 that establishes an employment period which
 19 is five days longer than that required for career
 20 teachers employed by the school district of employment.
 21 The five additional contract days shall be used to
 22 strengthen instructional leadership in accordance with
 23 this section.
- 24 (e) Frequent observation, evaluation, and 25 professional development opportunities.
- b. Career teacher. A career teacher is a teacher who meets the requirements of section 284.17, subsection 1, paragraph "b", subparagraph (1). Beginning July 1, 2014, the minimum salary for a first-year career teacher shall be thirty-seven thousand dollars.
- 32 c. Model teacher. A model teacher is a teacher 33 who meets the requirements of paragraph "b", has met 34 the requirements established by the school district 35 that employs the teacher, is evaluated by the school 36 district as demonstrating the competencies of a model 37 teacher, has participated in a rigorous review process, 38 and has been recommended for a one-year assignment 39 as a model teacher by a site-based or district-based 40 review council appointed pursuant to section 284.15, 41 subsection 3. A school district shall set as a 42 goal the designation of at least ten percent of 43 its teachers as model teachers, though the district 44 may enter into an agreement with one or more other 45 districts or an area education agency to meet this 46 goal through a collaborative arrangement. The terms 47 of the teaching contracts issued under section 279.13 48 to model teachers shall exceed by five days the terms 49 of teaching contracts issued under section 279.13 to 50 career teachers, and the five additional contract days

-21-

HF215.1312 (3) 85 kh/rj 21/39



1 shall be used to strengthen instructional leadership in 2 accordance with this section. A model teacher shall 3 receive annually a salary supplement of at least two 4 thousand dollars. d. Mentor teacher. A mentor teacher is a 6 teacher who is evaluated by the school district as 7 demonstrating the competencies and superior teaching 8 skills of a mentor teacher, and has been recommended 9 for a one-year assignment as a mentor teacher by a 10 site-based or district-based review council appointed 11 pursuant to section 284.15, subsection 3. In addition, 12 a mentor teacher shall hold a valid license issued 13 under chapter 272, participate in teacher professional 14 development as outlined in this chapter, demonstrate 15 continuous improvement in teaching, and possess the 16 skills and qualifications to assume leadership roles. 17 A mentor teacher shall have a teaching load of not 18 more than seventy-five percent student instruction to 19 allow the teacher to mentor other teachers. A school 20 district shall set as a goal the designation of at 21 least ten percent of its teachers as mentor teachers, 22 though the district may enter into an agreement with 23 one or more other districts or an area education 24 agency to meet this goal through a collaborative 25 arrangement. The terms of the teaching contracts 26 issued under section 279.13 to mentor teachers shall 27 exceed by ten days the terms of teaching contracts 28 issued under section 279.13 to career teachers, and 29 the ten additional contract days shall be used to 30 strengthen instructional leadership in accordance with 31 this section. A mentor teacher shall receive annually 32 a salary supplement of at least five thousand dollars. e. Lead teacher. A lead teacher is a teacher 34 who holds a valid license issued under chapter 272 35 and has been recommended for a one-year assignment 36 as a lead teacher by a site-based or district-based 37 review council appointed pursuant to section 284.15, 38 subsection 3. The recommendation from the council must 39 assert that the teacher possesses superior teaching 40 skills and the ability to lead adult learners. A lead 41 teacher shall assume leadership roles that may include 42 but are not limited to the planning and delivery of 43 professional development activities designed to improve 44 instructional strategies; the facilitation of an 45 instructional leadership team within the lead teacher's 46 building, school district, or other school districts; 47 the mentoring of other teachers; and participation in 48 the evaluation of student teachers. A lead teacher 49 shall have a teaching load of not more than fifty 50 percent student instruction to allow the lead teacher

-22-

kh/rj

HF215.1312 (3) 85



```
1 to spend time on co-teaching; co-planning; peer
 2 reviews; observing career teachers, model teachers,
 3 and mentor teachers; and other duties mutually agreed
 4 upon by the superintendent and the lead teacher. A
 5 school district shall set as a goal the designation of
 6 at least five percent of its teachers as lead teachers,
7 though the district may enter into an agreement with
8 one or more other districts or an area education
9 agency to meet this goal through a collaborative
10 arrangement. The terms of the teaching contracts
11 issued under section 279.13 to lead teachers shall
12 exceed by fifteen days the terms of teaching contracts
13 issued under section 279.13 to career teachers, and
14 the fifteen additional contract days shall be used to
15 strengthen instructional leadership in accordance with
16 this section. A lead teacher shall receive annually a
17 salary supplement of at least ten thousand dollars.
      3. Requirements for implementation and receipt
19 of teacher leadership supplement funds. Except as
20 otherwise provided in section 284.15, a school district
21 shall meet the requirements of section 284.15 in order
22 to implement a teacher leadership framework model
23 pursuant to this section and to be eligible to receive
24 funds under section 257.10, subsection 12.
      Sec. 33. NEW SECTION. 284.17 Iowa teacher career
26 path model.
      1. Iowa teacher career path model. To promote
28 continuous improvement in Iowa's quality teaching
29 workforce and to give Iowa teachers the opportunity
30 for career recognition that reflects the various roles
31 teachers play as educational leaders, an Iowa teacher 32 career path model is established for teachers employed
33 by school districts. The Iowa teacher career path
34 model requirements and the model's salary minimums are
35 as follows:
      a. Beginning teacher.
      (1) A beginning teacher is a teacher who meets the
37
38 following requirements:
      (a) Has successfully completed an approved
40 practitioner preparation program as defined in section
41 272.1 or holds an intern teacher license issued under
42 chapter 272.
      (b) Holds an initial or intern teacher license
44 issued under chapter 272.
      (c) Participates in the beginning teacher mentoring
46 and induction program as provided in this chapter.
     (2) Beginning July 1, 2014, the minimum salary
48 for a beginning teacher shall be thirty-five thousand
```

49 dollars.

b. Career teacher.

50

HF215.1312 (3) 85



- (1) A career teacher is a teacher who holds a 2 statement of professional recognition issued under 3 chapter 272 or who meets the following requirements:
- (a) Has successfully completed the beginning 5 teacher mentoring and induction program and has 6 successfully completed a comprehensive evaluation.
- (b) Is reviewed by the school district as 8 demonstrating the competencies of a career teacher.
 - (c) Holds a valid license issued under chapter 272.
- 10 (d) Participates in teacher professional 11 development as set forth in this chapter and 12 demonstrates continuous improvement in teaching.
- (2) Beginning July 1, 2014, the minimum salary 13 14 for a first-year career teacher shall be thirty-seven 15 thousand dollars.
 - c. Career II teacher.
- (1) A career II teacher is a teacher who meets the 18 requirements of paragraph "b", has met the requirements 19 established by the school district that employs the 20 teacher, and is evaluated by the review council as 21 demonstrating the competencies of a career II teacher. 22 The teacher shall have successfully completed a 23 performance review in order to be classified as a 24 career II teacher. Beginning July 1, 2014, the annual 25 teacher leadership supplement paid to a first-year 26 career II teacher shall be five thousand dollars.
- (2) The contract term for a career II teacher 28 shall exceed the contract term issued to a career 29 teacher under section 279.13 by an additional five 30 days. Approximately twenty-five percent of the career 31 II teacher's total contract time shall be spent on 32 noninstructional duties, which may include but not be 33 limited to time spent mentoring beginning and career 34 teachers and supervising student teachers who are 35 participating in a field experience pursuant to section 36 272.25. Allocation of the career II teacher's time 37 shall be mutually agreed to by the teacher and the 38 school district.
- (3) As an alternative to the twenty-five percent 40 noninstructional time requirement of subparagraph 41 (2), a career II teacher may spend at least five hours 42 per week as a peer coach in addition to the normal 43 teaching load. Compensation for peer coaching duties 44 shall be computed using the career II teacher's hourly 45 rate of compensation for the additional duties, which 46 shall be performed during normal, noninstructional 47 contract time. For purposes of this subparagraph, 48 "peer coaching" means additional guidance in one or 49 more aspects of the teaching profession provided to one 50 or more teachers. Assignment as a peer coach shall

HF215.1312 (3) 85 kh/rj

-24-



1 be based on either a request from a principal or from 2 an individual teacher upon approval of a principal. 3 Peer coaching shall include detailed preliminary 4 discussions as to areas in which the teachers being 5 coached desire to improve; formulation of an action 6 plan to bring about such improvement; in-class 7 supervision by the peer coach; postclass discussion of 8 strengths, weaknesses, and strategies for improvement; 9 and dialogue between the peer coach and students and 10 school officials regarding the teachers being coached. 11 A peer coach shall coordinate peer coaching activities 12 relating to training and professional development with 13 an area education agency where appropriate.

d. Advanced teacher.

22

- (1) An advanced teacher is a teacher who meets the 16 following requirements:
- (a) Receives the recommendation of the review 18 council that the teacher possesses superior teaching 19 skills and that the teacher should be classified as an 20 advanced teacher.
 - (b) Holds a valid license issued under chapter 272.(c) Participates in teacher professional
- 23 development as outlined in this chapter and 24 demonstrates continuous improvement in teaching.
- (d) Possesses the skills and qualifications to 26 assume leadership roles.
- (2) Beginning July 1, 2014, the annual teacher 28 leadership supplement paid to a first-year advanced 29 teacher shall be thirteen thousand five hundred 30 dollars.
- (3) The contract term for an advanced teacher shall 32 exceed the contract term issued to a career teacher 33 under section 279.13 by an additional ten days. The 34 goal of the contract shall be that at least fifty 35 percent of the advanced teacher's total contract time 36 be spent on noninstructional duties, which may include 37 but not be limited to time spent mentoring beginning 38 and career teachers and supervising student teachers 39 who are participating in a field experience pursuant to 40 section 272.25; developing, planning, and organizing 41 professional development; organizing peer review 42 groups; and selecting course materials. Allocation of 43 the advanced teacher's time shall be mutually agreed to 44 by the teacher and the school district.
- (4) An advanced teacher may engage in peer 46 coaching under the conditions specified in paragraph 47 "c", subparagraph (3), and if so, compensation for 48 peer coaching duties shall be computed using the 49 advanced teacher's hourly rate of compensation for the 50 additional duties, which shall be performed during

-25-

HF215.1312 (3) 85 kh/rj 25/39



1 normal noninstructional contract time. 2. Staffing goals. Each school district approved 3 under section 284.15 to implement the model in 4 accordance with this section shall meet the following 5 staffing requirements: a. Employ at least one career II teacher in each 7 elementary school. b. Employ at least one advanced teacher for every 9 three career II teachers employed. c. Employ at least one career II teacher for each 11 of the following subject areas taught in secondary 12 school: English, mathematics, science, and social 13 studies. 3. Requirements for implementation and receipt 15 of teacher leadership supplement funds. Except as 16 otherwise provided in section 284.15, a school district 17 shall meet the requirements of section 284.15 in order 18 to implement an Iowa teacher career path model pursuant 19 to this section and to be eligible to receive funds 20 under section 257.10, subsection 12. Sec. 34. NEW SECTION. 284.18 Instructional coach 22 model. Instructional coach model. The instructional 24 coach and curriculum and professional development 25 leader model shall include, at a minimum, the following 26 components: a. Beginning and career teacher levels. The 28 beginning teacher and career teacher levels and minimum 29 salaries specified in section 284.17, subsection 1, 30 paragraphs \ddot{a} and \ddot{b} , and the residency requirement 31 for a first-year beginning teacher that shall be the 32 same as set forth for an initial teacher in section 33 284.16, subsection 2, paragraph "a", subparagraph (2).
34 b. Instructional coach level. An instructional 35 coach shall, at a minimum, meet the requirements 36 specified for a career teacher in section 284.17, 37 subsection 1, paragraph "b", and engage full-time 38 in instructional coaching. For purposes of this 39 paragraph, "instructional coaching" means additional 40 guidance in one or more aspects of the teaching 41 profession provided to teachers. Assignment as an 42 instructional coach shall be based on either a request 43 from a principal or from an individual teacher upon 44 approval of a principal. Instructional coaching 45 shall include detailed preliminary discussions as 46 to areas in which the teachers being coached desire 47 to improve; formulation of an action plan to bring 48 about such improvement; in-class supervision by the 49 instructional coach; postclass discussion of strengths, 50 weaknesses, and strategies for improvement; and HF215.1312 (3) 85

-26-

kh/rj



```
dialogue between the instructional coach and students and school officials regarding the teachers being coached. An instructional coach shall coordinate instructional coaching activities relating to training and professional development with an area education agency where appropriate. An instructional coach shall receive a stipend of not less than five thousand nor more than seven thousand dollars annually in addition to the teacher's salary as a career teacher. A school district approved to implement the instructional coach model pursuant to section 284.15 shall employ at least one instructional coach at each attendance center or at least one instructional coach for every five hundred students enrolled in an attendance center, whichever number is greater.
```

- c. A curriculum and professional development leader 17 level. A curriculum and professional development 18 leader shall at a minimum receive additional training 19 during the summer at the expense of the school 20 district. While receiving training pursuant to 21 this paragraph "c", the teacher shall be paid an 22 additional salary amount for time beyond the school 23 district's normal teaching contract at the applicable 24 per diem rate. The contract term for a curriculum 25 and professional development leader shall exceed 26 the contract term issued to a model teacher under 27 section 279.13 by an additional fifteen days, and 28 the curriculum and professional development leader 29 shall receive a stipend of not less than ten thousand 30 nor more than twelve thousand dollars annually in 31 addition to the teacher's salary as a career teacher. 32 A curriculum and professional development leader shall 33 do the following:
- 34 (1) Provide and demonstrate teaching on an ongoing 35 basis.
- 36 (2) Routinely work strategically with teachers in 37 planning, monitoring, reviewing, and implementing best 38 instructional practices.
- 39 (3) Observe and coach teachers in effective 40 instructional practices.
- 41 (4) Support teacher growth and reflective 42 practices.
- 43 (5) Work with and train classroom teachers to 44 provide interventions aligned by subject area.
- 45 (6) Support instruction and learning through the 46 use of technology.
- 47 (7) Actively participate in collaborative problem 48 solving and reflective practices which include but 49 are not limited to professional study groups, peer 50 observations, grade level planning, and weekly team

-27-

HF215.1312 (3) 85 kh/rj 27/39



1 meetings. 2. Requirements for implementation and receipt 3 of teacher leadership supplement funds. Except as 4 otherwise provided in section 284.15, a school district 5 shall meet the requirements of section 284.15 in order 6 to implement an instructional coach model pursuant to 7 this section and to be eligible to receive funds under 8 section 257.10, subsection 12. Sec. 35. NEW SECTION. 284.19 Comparable system 10 criteria. 1. Minimum requirements for comparable systems. 12 Iowa teacher career path, leadership role, and 13 compensation model or comparable system approved 14 pursuant to section 284.15 and this section shall 15 include, at a minimum, the following components: a. A minimum salary and a residency as provided in 17 section 284.16, subsection 2, paragraph "a". b. Additional levels of compensation for 19 differentiated teacher roles, which shall not be less 20 than the per diem rate established for regular teaching 21 duties at the specified level prior to implementation 22 of the comparable system. c. Multiple, differentiated teacher leadership 24 roles beyond the beginning or initial teacher and 25 career teacher levels, with a goal of making such 26 levels available to at least twenty-five percent of the 27 teacher workforce. Compensation at the differentiated 28 levels shall be commensurate with the additional 29 responsibilities of teachers who accept leadership 30 roles. d. A rigorous selection process that involves 32 teachers in determining placement in, and retention 33 of, teacher leadership positions. The process shall 34 include the following components: (1) A requirement that a teacher chosen for a 36 leadership role have not less than three years of 37 teaching experience and one year of teaching experience 38 in the school district. (2) Exclusion of a teacher in a leadership role 40 from supervisory duties. 41 (3) A requirement that teacher leaders be 42 responsible for modeling best instructional practice, 43 mentoring initial teachers, acting as liaisons with 44 families, and helping colleagues prepare for peer group 45 reviews and evaluations conducted pursuant to section 46 284.8. Teacher leaders shall not be responsible for 47 purely administrative duties. (4) Authorization for teacher leaders to 49 participate in a peer group review under section 284.8. e. A professional development system facilitated HF215.1312 (3) 85

-28-

kh/rj



```
1 by teachers and aligned with the Iowa professional
 2 development model adopted by the state board.
      f. Hiring permanent professional staff, including
 4 but not limited to retired teachers, at competitive
 5 rates, in order for an attendance center or school
 6 district to give teacher leaders time to focus on
7 leadership duties.

    Requirements for implementation and receipt

9 of teacher leadership supplement funds. Except as
10 otherwise provided in section 284.15, a school district
11 shall meet the requirements of section 284.15 in order
12 to implement a comparable system pursuant to this
13 section and to be eligible to receive funds under
14 section 257.10, subsection 12.
15
                           DIVISION VI
                    MISCELLANEOUS PROVISIONS
      Sec. 36. Section 256.9, subsection 53, paragraph c,
18 unnumbered paragraph 1, Code 2013, is amended to read
19 as follows:
      Establish in collaboration with the state board of
21 regents, subject to an appropriation of funds by the
22 general assembly contingent on a specific appropriation
23 for such purpose, an Iowa reading research center.
      Sec. 37. Section 256.9, subsection 53, paragraph
25 c, subparagraph (3), Code 2013, is amended to read as
26 follows:
      (3) The center shall submit a report of its
28 activities to the general assembly by January 15
29 annually. By January 15, 2015, the annual report 30 shall include but not be limited to recommendations
\frac{\text{regarding the following measures to support schools}}{\text{in implementing chapter 284 with regard to the}}
33 prekindergarten through grade three years:
      (a) Tools and strategies for assessing early
35 elementary school teachers to determine whether they
36 have the skills and abilities to serve as mentor
37 or lead teachers to other early elementary school
38 teachers.
39
      (b) Specific training and professional development
40 to support the mentoring responsibilities of mentor
41 teachers and lead teachers.
42 (c) Assessment tools to identify struggling readers and evidence-based measures designed to respond to the
44 needs of such students.
      (d) Resources, guides, and informational materials
46 which parents and teachers may share to promote early
47 literacy.
      Sec. 38. NEW SECTION. 256.24 Competency-based
48
49 education grant program.
      1. Contingent on a specific appropriation for
                                       HF215.1312 (3) 85
```

-29-

kh/rj



```
1 these purposes, the department shall establish a
2 competency-based education grant program to award
3 grants to not more than ten school districts annually
4 for purposes of developing, implementing, and
5 evaluating competency-based education pilot and
6 demonstration projects.
```

- 2. The department shall develop grant application, 8 selection, and evaluation criteria.
- 3. Each pilot or demonstration project shall 10 be conducted for a minimum of one year, but may be 11 conducted for multiple school years as proposed by the
- 12 applicant and approved by the department.
 13 4. Grant moneys shall be distributed to selected 14 school districts by the department no later than 15 December 1, 2013. Grant amounts shall be distributed 16 as determined by the department.
- 5. The department shall submit progress reports 18 analyzing the status and preliminary findings of 19 the projects to the state board, the governor, and 20 the general assembly by January 15 annually. The 21 department shall summarize the projects' findings, 22 including student achievement results, and submit the 23 summary and any recommendations in a final report to 24 the state board, the governor, and the general assembly 25 by January 15, 2019.

Sec. 39. NEW SECTION. 256.27 Economically 27 challenged schools grant program.

1. Contingent on a specific appropriation for 29 these purposes, the department shall establish an 30 economically challenged schools grant program to 31 award funds to school district attendance centers to 32 create pilot projects designed to meet the needs of 33 prekindergarten through grade twelve students who 34 are not proficient in reading or mathematics and to 35 involve the students' parents in supporting project 36 activities. Pilot project activities may include but 37 are not limited to establishing a longer school day, 38 longer school calendar, summer school, or intensive 39 reading and mathematics programs for such students.

2. The department shall develop grant application, 41 selection, and evaluation criteria. The priorities 42 for the grant funds shall include applications from 43 school districts with high percentages of students 44 who are below grade level in proficiency, or who are 45 eligible for free and reduced price meals under the 46 federal National School Lunch Act and the federal Child 47 Nutrition Act of 1966, 42 U.S.C. § 1751-1785, and shall 48 include providing project services on a voluntary 49 basis to students deemed at risk of not succeeding 50 in reading or mathematics. The department shall make

-30-

HF215.1312 (3) 85 kh/rj 30/39



1 every reasonable effort to equitably distribute grant
2 funds geographically among rural and urban areas.

- 3 3. Each pilot project shall be conducted for a 4 minimum of one year, but may be conducted for multiple 5 school years as proposed by the applicant and approved 6 by the department.
- 4. The department shall submit progress reports analyzing the status and preliminary findings of the projects to the state board, the governor, and the general assembly by January 15 annually. The department shall summarize the projects' findings, including student achievement results, and submit the summary and any recommendations in a final report to the state board, the governor, and the general assembly by January 15, 2019.
- 16 5. This section is repealed effective June 30, 17 2019.

18 Sec. 40. <u>NEW SECTION</u>. **256.34 World language** 19 education pilot project.

- 1. Contingent on a specific appropriation for these purposes, the department shall establish a world language education pilot project to enhance foreign language education in Iowa schools. The department shall administer the pilot project in partnership with the university of northern Iowa and up to three school districts. The department shall establish criteria for the selection of school districts to participate in the pilot project.
- The department shall establish a world language 30 education administrative team to be composed of school 31 administrators from school districts participating 32 in the pilot project. Team members shall conduct 33 fact finding visits to schools in the United States 34 and at least one foreign school that exemplify best 35 practices for world class foreign language education 36 delivery models. A fact finding visit to a foreign 37 school pursuant to this section shall not be funded 38 with state moneys. Team members shall work with the 39 department and university of northern Iowa to develop 40 standards and benchmarks based on the latest edition of 41 the national standards for foreign language learning, 42 to develop a written and verbal assessment system that 43 measures foreign language competencies, and to support 44 participating school districts in the development of 45 curricula based on the latest edition of the national 46 standards for foreign language learning.
- 47 3. Each school district participating in the pilot 48 project, in coordination with the department, shall 49 compare on an annual basis its results under the pilot 50 project with state data to determine the outcomes of

HF215.1312 (3) 85
-31- kh/rj 31/39



```
1 the pilot project for student learning.
         The world language education administrative
 3 team, in coordination with the department and the
 4 university of northern Iowa, shall submit its findings
 5 and recommendations regarding the pilot project and
 6 foreign language education in this state in a report to
7 the general assembly by December 19, 2014.
      Sec. 41. Section 256C.4, subsection 1, paragraph e,
9 Code 2013, is amended to read as follows:
10
      e. Preschool foundation aid funding shall not
11 be used for the costs of constructing a facility in
12 connection with an approved local program. Preschool
13 foundation aid funding may be used by approved local
programs and community providers for professional development for preschool teachers, for instructional
16 equipment, for material and equipment designed to
17 develop pupils' large and small motor skills, and for
18 other direct costs. Preschool foundation aid funding
19 received by an approved local program that remain
20 unexpended or unobligated at the end of a fiscal year
21 shall be used to build the approved local program's
22 preschool program capacity in the next succeeding
23 fiscal year.
      Sec. 42. Section 257.11, Code 2013, is amended by
25 adding the following new subsection:
      NEW SUBSECTION. 7A. Economically challenged schools
27 grant program. Pupils who are eligible for free and
28 reduced price meals under the federal National School
29 Lunch Act and the federal Child Nutrition Act of 1966,
30 42 U.S.C. § 1751-1785, and who are enrolled in a school
31 district that is approved to create a pilot project
32 pursuant to section 256.27 shall receive a supplemental
33 weighting of one-tenth of one pupil. This subsection
34 is repealed effective June 30, 2018.
      Sec. 43. Section 272.2, subsection 13, Code 2013,
36 is amended to read as follows:
      13. Adopt rules to provide for nontraditional
38 preparation options for licensing persons who hold
39 a bachelor's degree from an accredited college or
40 university, \frac{\text{who}}{\text{but}} do not meet other requirements for 41 licensure. However, prior to issuing licenses pursuant
42 to this subsection, the board shall recommend licensing
43 criteria to the general assembly. Licenses shall not
44 be issued under this subsection except pursuant to
45 statutory licensing criteria enacted pursuant to such
46 recommendations.
47
      Sec. 44. Section 279.9, Code 2013, is amended to
48 read as follows:
      279.9 Use of tobacco, alcoholic beverages, or
50 controlled substances.
```

-32-

kh/rj

HF215.1312 (3) 85



```
The rules shall prohibit the use of tobacco,
 2 <u>including nicotine products</u>, and the use or possession
 3 of alcoholic liquor, wine, or beer or any controlled 4 substance as defined in section 124.101, subsection 5,
 5 by any student of the schools and the, or by anyone
 6 on school grounds, is prohibited. A school board may
 7 suspend or expel a student for a violation of a rule
 8 under this section. For violation of this section, a
 9 school board may remove a person from school grounds
10 and may bar the person's future presence on school
ll grounds.
       As used in this section, "nicotine product"
13 means any product containing nicotine or any other
14 preparation of tobacco not described in section 453A.1,
15 and any product or formulation of matter containing
16 biologically active amounts of nicotine that is
17 manufactured, sold, offered for sale, or otherwise
18 distributed with the expectation that the product
or matter will be introduced into the human body.
Nicotine product" does not include any cessation
product specifically approved by the United States food
and drug administration for use in reducing, treating,
or eliminating nicotine or tobacco dependence.
      Sec. 45. Section 279.60, subsections 1 and 2, Code
25 2013, are amended to read as follows:
      1. Each school district shall administer a
27 kindergarten readiness the teaching strategies gold
28 early childhood assessment prescribed by the department
29 of education to every resident prekindergarten or
30 four-year-old child whose parent or guardian enrolls
31 the child in the district, and to every kindergarten 32 student enrolled in the district not later than the
33 date specified in section 257.6, subsection 1. The
34 assessment shall be aligned with state early learning
35 standards and preschool programs shall be encouraged
36 to administer the assessment at least at the beginning
37 and end of the preschool program, with the assessment
38 information entered into the statewide longitudinal
39 data system. The department shall work to develop
40 agreements with head start programs to incorporate
41 similar information about four-year-old children served
42 by head start into the statewide longitudinal data
43 system.
          a. Each school district shall administer the
45 dynamic indicators of basic early literacy skills
46 kindergarten benchmark assessment or other kindergarten
47 benchmark assessment adopted by the department of
48 education in consultation with the early childhood Iowa
49 state board to every kindergarten student enrolled
50 in the district not later than the date specified in
```

-33-

kh/rj

HF215.1312 (3) 85



```
1 section 257.6, subsection 1. The school district shall
 2 also collect information from each parent, guardian,
 3 or legal custodian of a kindergarten student enrolled
 4 in the district, including but not limited to whether
 5 the student attended preschool, factors identified by
 6 the early childhood Iowa office pursuant to section
7 256I.5, and other demographic factors. Each school
8 district shall report the results of the community
9 strategies employed during the prior school year
10 pursuant to section 279.68, subsection 4, paragraph
11 \frac{a}{a}, the assessment administered pursuant to subsection 12 \frac{1}{a}, and the preschool information collected to the
13 department of education in the manner prescribed
14 by the department not later than January 1 of that
15 school year. The early childhood Iowa office in the
16 department of management shall have access to the raw
17 data. The department shall review the information
18 submitted pursuant to this section and shall submit its
19 findings and recommendations annually in a report to
20 the governor, the general assembly, the early childhood
21 Iowa state board, and the early childhood Iowa area
22 boards.
23
      b. This subsection is repealed July 1, 2013.
      Sec. 46. REPEAL. Section 256D.9, Code 2013, is
25 repealed.
      Sec. 47. COMPETENCY-BASED EDUCATION TASK
27 FORCE RECOMMENDATIONS. Contingent on a specific
28 appropriation for these purposes, the department of
29 education shall implement the recommendations of the
30 competency-based education task force established
31 pursuant to 2012 Iowa Acts, chapter 1119, section 2, 32 relating to the development of model competencies, to
33 investigating and providing examples of templates that
34 will effectively and efficiently record and report
35 student achievement in a competency-based environment,
36 to developing the assessment validation rubric and
37 model assessments aligned to the competencies, and to
38 creating opportunities for professional development for
39 preservice and in-service for practitioners.
      Sec. 48. SCHOOL DISTRICT REPORTING REQUIREMENT TASK
41 FORCE - STATE BOARD OF EDUCATION.
      1. a. A reporting requirement review task force
43 is established consisting of five members who shall
44 be appointed by the director of the department of
45 education as follows:
      (1) One member from nominees submitted by an
47 organization representing the boards of Iowa school
48 districts.
      (2) One member from nominees submitted by an
50 organization representing Iowa school administrators.
```

-34-

kh/rj

HF215.1312 (3) 85



- 1 (3) One member from nominees submitted by the 2 largest statewide certified employee organization 3 representing Iowa teachers.
- 4 (4) One member representing the department of 5 education.
 - (5) One member representing the general public.
- 7 b. The member representing the department of 8 education shall convene the initial meeting, at which 9 the members shall elect a chairperson.
- 10 2. The department of education shall compile a 11 list of reports that school districts are required to 12 submit to the department biennially or more frequently. 13 The department shall submit the list to the reporting 14 requirement review task force by September 3, 2013.
- 3. The task force shall review the list submitted by the department pursuant to subsection 2. For each reporting requirement listed, the task force shall produce written justification for continuing, modifying, or eliminating the requirement. The task force shall compile its written justifications in a report the task force shall submit to the state board of education and to the general assembly by December 23 2, 2013.
- 4. The state board of education shall review the report submitted pursuant to subsection 3, and shall determine which of the task force recommendations for modifying or eliminating requirements may be accomplished by administrative rule and which must be accomplished by statute. The state board shall submit its findings and recommendations, including plans for board action relating to administrative rules and board recommendations for specific statutory changes, in a report to the general assembly by February 3, 2014.
- 34 Sec. 49. SCHOOL YEAR-LONG STUDENT TEACHING FIELD 35 EXPERIENCE REQUIREMENT STUDY.
- b. Each study committee shall evaluate for its
 institution the following issues relating specifically
 as to a proposed professional development school and
 relating specifically to a proposed full school year of

50 student teaching field experience:

HF215.1312 (3) 85
-35- kh/rj 35/39



- 1 (1) The impact on the likelihood a student will 2 graduate within four years, including but not limited 3 to consideration of the cost to a student, student debt 4 load, and class scheduling.
- 5 (2) The impact on university faculty and the need 6 to employ more faculty, including the need to deliver 7 coursework and supervision to student teachers in the 8 field.
- 9 (3) The availability of an adequate number of 10 placements in prekindergarten through grade twelve 11 schools and the impact on a school district, including 12 but not limited to the district's cost to compensate 13 cooperating teachers.
- 14 (4) The likely impact on the abilities and 15 performance of a student teacher and whether the 16 benefits outweigh the costs.
- 17 (5) The likely impact on student achievement of 18 students in the student teacher's classroom.
- 19 c. The study committees convened pursuant to 20 paragraph "a" shall submit their findings and 21 recommendations in a report to the state board of 22 regents, the department of education, the board of 23 educational examiners, the governor, and the general 24 assembly by December 2, 2013.
- 2. The Iowa association of independent colleges 26 is encouraged to form a study committee comprised 27 of education faculty members with duties similar to 28 those provided for in subsection 1 for its member 29 institutions which offer approved practitioner 30 preparation programs, and to submit any resulting 31 findings and recommendations to the general assembly 32 by December 2, 2013.
- 33 Sec. 50. EFFECTIVE DATE. The following provision 34 or provisions of this division of this Act take effect 35 June 30, 2013:
- 1. The section of this division of this Act
 amending section 279.60, subsection 2, paragraph "b".
 Sec. 51. EFFECTIVE UPON ENACTMENT. The following
 provision or provisions of this division of this Act,
 being deemed of immediate importance, take effect upon
 all enactment:
- 42 l. The section of this division of this Act 43 repealing section 256D.9.
- 44 2. The section of this division of this Act 45 amending section 272.2.

DIVISION VII

STATE SCHOOL FOUNDATION PROGRAM

46 47

48 Sec. 52. Section 257.8, subsections 1 and 2, Code 49 2013, are amended to read as follows:

1. State percent of growth. The state percent of

HF215.1312 (3) 85

36/39

-36- kh/rj



```
1 growth for the budget year beginning July 1, 2010,
 2 is two percent. The state percent of growth for the
 3 budget year beginning July 1, 2012, is two percent.
 4 The state percent of growth for the budget year beginning July 1, 2013, is four percent. The state percent of growth for the budget year beginning July
 7 1, 2014, is four percent. The state percent of growth
 8 for each subsequent budget year shall be established
 9 by statute which shall be enacted within thirty days
10 of the submission in the year preceding the base year
11 of the governor's budget under section 8.21. The
12 establishment of the state percent of growth for a
13 budget year shall be the only subject matter of the
14 bill which enacts the state percent of growth for a
15 budget year.
      2. Categorical state percent of growth.
17 categorical state percent of growth for the budget
18 year beginning July 1, 2010, is two percent. The
19 categorical state percent of growth for the budget
20 year beginning July 1, 2012, is two percent.
21 categorical state percent of growth for the budget
22 year beginning July 1, 2013, is four percent. The
23 categorical state percent of growth for the budget
24 year beginning July 1, 2014, is four percent.
25 categorical state percent of growth for each budget
26 year shall be established by statute which shall
27 be enacted within thirty days of the submission in
28 the year preceding the base year of the governor's
29 budget under section 8.21. The establishment of the
30 categorical state percent of growth for a budget year
31 shall be the only subject matter of the bill which
32 enacts the categorical state percent of growth for a
33 budget year. The categorical state percent of growth
34 may include state percents of growth for the teacher
35 salary supplement, the professional development
36 supplement, and the early intervention supplement.
      Sec. 53. CODE SECTION 257.8 — IMPLEMENTATION.
38 requirements of section 257.8, subsections 1 and
39 2, regarding the enactment of bills establishing
40 the regular program state percent of growth and the
41 categorical state percent of growth within thirty days
42 of the submission in the year preceding the base year
43 of the governor's budget and regarding the subject
44 matter limitation of such bills do not apply to this
45 division of this Act.
      Sec. 54. EFFECTIVE UPON ENACTMENT. This division
47 of this Act, being deemed of immediate importance,
48 takes effect upon enactment.
      Sec. 55. APPLICABILITY. This division of this
50 Act is applicable for computing state aid under the
```

-37-

kh/rj

HF215.1312 (3) 85



32

Iowa General Assembly Daily Bills, Amendments and Study Bills April 02, 2013

 $\ensuremath{\mathbf{1}}$ state school foundation program for the school budget 2 years beginning July 1, 2013, and July 1, 2014, as 3 appropriate.

DIVISION VIII

PARENT LIAISON COUNSELOR PILOT PROGRAM Sec. 56. NEW SECTION. 280.30 Parent liaison 7 counselor pilot program.

- 1. A parent liaison counselor pilot program is 9 established to be administered by the department of 10 education. The goals of the program shall be to raise 11 student achievement, as measured by increasing high 12 school graduation rates, increasing the percentage of 13 high school graduates who are qualified to enroll in a 14 college or university, and increasing the percentage of 15 students who successfully complete college preparatory 16 coursework while enrolled in high school. The 17 department of education shall adopt measures which 18 reflect the goals of the program for the purpose of 19 assessing the effectiveness of the program.
- 2. A school district identified by the department 21 of education as having a persistently lowest-achieving 22 school may participate in the program and shall 23 employ one parent liaison counselor. A parent liaison 24 counselor shall be a guidance counselor licensed under 25 chapter 272 who is currently employed by the school 26 district. The guidance counselor shall be issued a 27 full-time contract for the full school year. The 28 additional contract days shall be used to administer 29 the program.
- 30 3. A parent liaison counselor shall have the 31 following duties:
- a. Meeting and working with targeted students 33 and the parents of targeted students, whether at a 34 student's home or in a student's school, regarding 35 course selection, career planning, and postsecondary 36 preparation.
- b. For targeted students in middle school, focusing 38 primarily on helping targeted students and the parents 39 of targeted students with advance planning and course 40 selection for high school.
- 41 4. For purposes of this section, targeted students 42 are students who have unrealized academic potential and 43 whose circumstances inhibit their academic performance, 44 including but not limited to students who are limited 45 English proficient, students in special education, 46 students in individualized education programs, students 47 from families with a family income at or below two 48 hundred percent of the federal poverty level as defined 49 by the most recently revised poverty income guidelines 50 published by the United States department of health

-38-

HF215.1312 (3) 85 kh/rj 38/39



1 and human services, students with ongoing attendance
2 issues, and other at-risk student populations
3 identified by the department of education.
4 5. The department of education shall submit a
5 report to the general assembly, annually by December
6 15, on the parent liaison counselor pilot program.
7 6. This section is repealed June 30, 2016.>
8 2. Title page, by striking lines 6 through 10 and
9 inserting <establishing a fee; and including effective
10 date and applicability>

COMMITTEE ON EDUCATION HERMAN C. QUIRMBACH, CHAIRPERSON

HF215.1312 (3) 85

-39-

39/39

kh/rj



House File 500

S-3107

1 Amend House File 500, as passed by the House, as 2 follows:

1. Page 1, line 3, by striking <Regular audits
4 every three years > and inserting <Regular audits A
5 required annual audit >
6 2. Page 1, line 16, after <member > by inserting

7 <who is an elected official>

COMMITTEE ON EDUCATION HERMAN C. QUIRMBACH, CHAIRPERSON

HF500.1335 (2) 85

jp/nh -1-



Senate File 407

S-3108

Amend Senate File 407 as follows:

1. Page 2, after line 17, by inserting:

3. The state board of regents shall prohibit

4 the designation of a portion of the tuition moneys

5 collected from resident students by institutions of

6 higher education governed by the board for use for

7 student aid purposes. However, such institutions

8 may designate that a portion of the tuition moneys

9 collected from nonresident students be used for such

10 purposes.>

By renumbering as necessary.

BRAD ZAUN



House File 119 S-3109 1 Amend House File 119, as passed by the House, as 2 follows: 1. Page 1, by striking lines 1 through 11 and 4 inserting: Section 232.37, subsections 1 and 2, <Sec. 6 Code 2013, are amended to read as follows: 1. After a petition has been filed the court shall 8 set a time for an adjudicatory hearing and unless the 9 parties persons named in subsection 2 voluntarily 10 appear, shall issue a summons requiring the child to 11 appear before the court at a time and place stated and 12 requiring the person who has custody or control of the 13 child to appear before the court and to bring the child 14 with the person at that time. The summons shall attach 15 a copy of the petition and shall give notification of 16 the right to counsel provided for in section 232.11. 2. Notice of the pendency of the case shall be 18 served upon the known parents, guardians or legal 19 custodians of a child if these persons are not 20 summoned to appear as provided in subsection 1, 21 department. Notice shall also be served upon the child 22 and upon the child's guardian ad litem, if any. The 23 notice shall attach a copy of the petition and shall 24 give notification of the right to counsel provided for 25 in section 232.11.> 2. Page 1, line 22, after < subsection 2> by 27 inserting <, unless the department is represented by</p> 28 the attorney general> 3. Page 2, line 11, by striking <of human services> 29 30 4. Page 2, line 23, after petition> by inserting 31 <, unless the department has intervened as a party, in 32 which case the attorney general shall represent the 33 interests of the state and the county attorney shall 34 represent the interests of the county> 5. Page 3, line 3, after <attorney> by inserting <, 36 unless the department has intervened as a party,> 37 Page 3, line 9, after <attorney> by inserting <, 38 unless the department has intervened as a party, > 7. Page 3, after line 11 by inserting: 39 40 <5. The county attorney shall comply with the 41 requirements of chapter 232B and the federal Indian 42 Child Welfare Act, Pub. L. No. 95-608, when either 43 chapter 232B or the federal Indian Child Welfare Act, 44 is determined to be applicable in any proceeding under 45 this division.> 8. Page 3, line 21, by striking <2011> and 47 inserting <2013> 9. Page 4, lines 10 and 11, by striking <other than

HF119.1399 (4) 85 jm/rj

-1-

the department of human services,>

1/2

Page 4, line 32, after petition> by inserting



1 <, unless the department has intervened as a party, in
2 which case the attorney general shall represent the
3 interests of the state and the county attorney shall
4 represent the interests of the county>
5 ll. Page 5, line 14, after <232.90> by inserting
6 <, unless the department has intervened as a party, in
7 which case the attorney general shall represent the
8 interests of the state and the county attorney shall
9 represent the interests of the county>
10 l2. Title page, line 1, after <attorney> by
11 inserting <and attorney general>

COMMITTEE ON JUDICIARY
ROBERT M. HOGG, CHAIRPERSON



Senate File 430 S-3110 Amend Senate File 430 as follows: 1 1. Page 12, line 23, by striking <December 1> and 3 inserting <January 15> 2. Page 19, after line 5 by inserting: <Sec. ___. Section 90A.7, Code 2013, is amended to 6 read as follows: 90A.7 Rules. 1. The commissioner shall adopt rules, pursuant 9 to chapter 17A, that the commissioner determines are 10 reasonably necessary to administer and enforce this 11 chapter. 2. The commissioner shall adopt rules establishing 13 an event fee to cover the costs of the administration 14 of this chapter. 3. The commissioner may adopt the rules of a 16 recognized national or world boxing organization that 17 sanctions a boxing match in this state to regulate the 18 match if the organization's rules provide protection to 19 the boxers participating in the match which is equal 20 to or greater than the protections provided by this 21 chapter or by rules adopted pursuant to this chapter.
22 As used in this paragraph, "recognized national or world 23 boxing organization" includes, but is not limited to, 24 the international boxing federation, the world boxing 25 association, and the world boxing council. . Section 90A.10, subsection 1, Code 2013, 27 is amended to read as follows: 1. Moneys collected pursuant to sections 90A.3 and 29 section 90A.9 in excess of the amount of moneys needed 30 to administer this chapter from a professional boxing 31 event are appropriated to the department of workforce 32 development and shall be used by the commissioner to 33 award grants to organizations that promote amateur 34 boxing matches in this state. All other moneys 35 collected by the commissioner pursuant to this chapter 36 are appropriated to the department of workforce 37 development and shall be used by the commissioner to 38 administer this chapter. Section 8.33 applies only to 39 moneys in excess of the first twenty thousand dollars 40 appropriated each fiscal year.> 41 3. Page 21, after line 26 by inserting: . 2012 Iowa Acts, chapter 1136, section 42 <Sec. 43 17, is amended by adding the following new subsection: NEW SUBSECTION. 5. Notwithstanding section 45 8.33, moneys appropriated in this section that remain 46 unencumbered or unobligated at the close of the fiscal 47 year shall not revert but shall remain available for 48 expenditure for the purposes designated until the close 49 of the succeeding fiscal year.

SF430.1404 (4) 85

-1- ad/tm

Sec. ___. EFFECTIVE UPON ENACTMENT. The sections



1 of this division of this Act amending 2011 Iowa Acts,
2 chapter 130, section 48, and 2012 Iowa Acts, chapter
3 1136, section 17, being deemed of immediate importance, 4 take effect upon enactment.> 4. Page 21, after line 32 by inserting: <Sec. . RETROACTIVE APPLICABILITY. The section 7 of this division of this Act amending 2012 Iowa Acts, 8 chapter 1136, section 17, applies retroactively to July 9 1, 2012.> 10 5. Page 23, after line 8 by inserting: <d. For purposes of establishing and administering 12 a small business microloan program to provide loans to 13 local economic development organizations to provide 14 microloans to small businesses: 15\$ The authority shall adopt rules pursuant to chapter 17 17A necessary for the administration of the program 18 including but not limited to eligibility requirements 19 for economic development organizations and small 20 businesses.> 6. Page 23, by striking lines 15 through 23.7. By renumbering, redesignating, and correcting 23 internal references as necessary.

WILLIAM A. DOTZLER



Senate File 431 - Introduced

SENATE FILE 431
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 1175)

A BILL FOR

- ${\tt l}$ An Act modifying provisions relating to solar energy system
- 2 income tax credits and including effective date and
- 3 applicability provisions.
- 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

S.F. 431

- Section 1. Section 422.11L, subsection 3, Code 2013, is 2 amended by adding the following new paragraph: NEW PARAGRAPH. c. A taxpayer may claim more than one 4 credit under this section, but may claim only one credit per 5 separate and distinct solar installation. The department shall 6 establish criteria, by rule, for determining what constitutes a 7 separate and distinct installation. Sec. 2. Section 422.11L, subsection 4, Code 2013, is amended 9 to read as follows: 10 4. a. The cumulative value of tax credits claimed annually 11 by applicants pursuant to this section shall not exceed one 12 million five hundred thousand dollars. b. If an amount of tax credits available for a tax year 13 14 pursuant to paragraph "a" goes unclaimed, the amount of the 15 unclaimed tax credits shall be made available for the following 16 tax year in addition to, and cumulated with, the amount 17 available pursuant to paragraph "a" for the following tax year. Sec. 3. EFFECTIVE UPON ENACTMENT. This Act, being deemed of 19 immediate importance, takes effect upon enactment. Sec. 4. RETROACTIVE APPLICABILITY. This Act applies 21 retroactively to January 1, 2013, for tax years beginning on 22 or after that date. 23 EXPLANATION This bill relates to the individual and corporate income 25 tax credits for solar energy systems. The bill makes two 26 modifications to existing provisions contained in Code section 27 422.11L.
- The bill permits a taxpayer to claim more than one credit provided the credit is being claimed for separate and distinct
- 30 solar installations. The bill directs the department of
- 31 revenue to establish criteria, by rule, for determining what
- 32 constitutes a separate and distinct installation.
- 33 The bill provides that if not all of the tax credits
- 34 available for a tax year are claimed, the amount of the
- 35 unclaimed tax credits shall be made available for the following

LSB 1447SV (1) 85 rn/sc 1/2

-1-



- 1 tax year in addition to, and cumulated with, the amount
- 2 otherwise annually allocated for a tax year. Current Code
- 3 provides that the cumulative value of tax credits which may be
- 4 claimed annually by applicants shall not exceed \$1.5 million.
- 5 The bill takes effect upon enactment and applies
- 6 retroactively to January 1, 2013, for tax years beginning on
- 7 or after that date.



Senate File 432 - Introduced

SENATE FILE 432
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 1243)

A BILL FOR

- 1 An Act relating to the administration of the tax and related
- 2 laws of the department of revenue, including administration
- 3 of income taxes, sales and use and excise taxes, an
- 4 environmental protection charge, and property taxes.
- 5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:



| 1 | DIVISION I |
|------------|---|
| 2 | INCOME TAXES |
| 3 | Section 1. Section 422.25, subsection 1, paragraph b, Code |
| 4 | 2013, is amended to read as follows: |
| 5 | b. The period for examination and determination of the |
| 6 | correct amount of tax is unlimited in the case of a false or |
| 7 | fraudulent return made with the intent to evade tax or in the |
| 8 | case of a failure to file a return. In lieu of the period |
| 9 | of limitation for any prior year for which an overpayment of |
| 10 | tax or an elimination or reduction of an underpayment of tax |
| 11 | due for that prior year results from the carryback to that |
| 12 | prior year of a net operating loss or net capital loss, the |
| 13 | period is the period of limitation for the taxable year of the |
| 14 | net operating loss or net capital loss which results in the |
| 15 | carryback. If the tax found due is greater than the amount |
| 16 | paid, the department shall compute the amount due, together |
| 17 | with interest and penalties as provided in subsection 2, and |
| 18 | shall mail a notice of assessment to the taxpayer and, if |
| 19 | applicable, to the taxpayer's authorized representative of the |
| 20 | total, which shall be computed as a sum certain if paid on or |
| 21 | before, with interest computed to the last day of the month |
| 22 | in which the notice is dated, or on or before the last day of |
| 23 | the following month if the notice is dated after the twentieth |
| 24 | day of any month. The notice shall also inform the taxpayer |
| 25 | of the additional interest and penalty which will be added to |
| 26 | the total due if not paid on or before the last day of the |
| 27 | applicable month. |
| 28 | DIVISION II |
| 29 | SALES TAXES |
| 30 | Sec. 2. Section 423.37, subsection 2, Code 2013, is amended |
| 31 | to read as follows: |
| 3 2 | If a return required by this subchapter is not filed, |
| 33 | or if a return when filed is incorrect or insufficient and |
| 34 | the maker fails to file a corrected or sufficient return |
| 35 | within twenty days after the same is required by notice from |



| 1 | the department, the department shall determine the amount of |
|------------|---|
| 2 | tax due from information as the department may be able to |
| 3 | obtain and, if necessary, may estimate the tax on the basis of |
| 4 | external indices, such as number of employees of the person |
| 5 | concerned, rentals paid by the person, stock on hand, or other |
| 6 | factors. The determination may be made using any generally |
| 7 | recognized valid and reliable sampling technique, whether or |
| 8 | not the person being audited has complete records, as mutually |
| 9 | agreed upon by the department and the taxpayer. The department |
| LO | shall give notice of the determination to the person liable |
| L1 | for the tax. The determination shall fix the tax unless the |
| L 2 | person against whom it is assessed shall, within sixty days |
| L 3 | after the giving of notice of the determination, apply to the |
| L 4 | director for a hearing or unless the taxpayer contests the |
| L 5 | determination by paying the tax, interest, and penalty and |
| L 6 | timely filing a claim for refund. At the hearing, evidence may |
| L 7 | be offered to support the determination or to prove that it is |
| L 8 | incorrect. After the hearing the director shall give notice of |
| L 9 | the decision to the person liable for the tax. |
| 20 | DIVISION III |
| 21 | ENVIRONMENTAL PROTECTION CHARGE |
| 22 | Sec. 3. Section 424.10, subsection 2, paragraph a, Code |
| 23 | 2013, is amended to read as follows: |
| 24 | a. If a return required by this chapter is not filed, or |
| 25 | if a return when filed is incorrect or insufficient and the |
| 26 | maker fails to file a corrected or sufficient return within |
| 27 | twenty days after the return is required by notice from the |
| 28 | department, the department shall determine the amount of charge |
| 29 | due from information as the department may be able to obtain |
| 30 | and, if necessary, may estimate the charge on the basis of |
| 31 | external indices or factors. The department shall give notice $% \left(1\right) =\left(1\right) \left(1\right$ |
| 32 | of the determination to the person liable for the charge. The $$ |
| 33 | determination shall fix the charge unless the person against |
| 34 | whom it is assessed shall, within sixty days after the date |
| 35 | of the notice of the determination, apply to the director for |
| | |



| 1 | a hearing or unless the person against whom it is assessed |
|----|---|
| 2 | contests the determination by paying the charge, interest, and |
| 3 | penalty and timely filing a claim for refund. At the hearing |
| 4 | evidence may be offered to support the determination or to |
| 5 | prove that it is incorrect. After the hearing the director |
| 6 | shall give notice of the decision to the person liable for the |
| 7 | charge. |
| 8 | DIVISION IV |
| 9 | PROPERTY TAX |
| 10 | Sec. 4. Section 421.17, subsection 2, Code 2013, is amended |
| 11 | by adding the following new paragraph: |
| 12 | ${\tt NEW\ PARAGRAPH}$. d. To facilitate uniformity and equalization |
| 13 | of assessments throughout the state of Iowa and to facilitate |
| 14 | transfers of funds to local governments, the director may |
| 15 | use geographic information system technology and may require |
| 16 | assessing authorities and local governments that have adopted |
| 17 | compatible technology to provide information to the department |
| 18 | electronically using electronic geographic information system |
| 19 | file formats. |
| 20 | Sec. 5. Section 441.5, subsection 1, Code 2013, is amended |
| 21 | to read as follows: |
| 22 | 1. For the purpose of examining and certifying candidates |
| 23 | for the positions of assessor and deputy assessor, the |
| 24 | director of revenue shall prepare and administer a written |
| 25 | an examination and provide for an examination process. The |
| 26 | examinations shall be administered twice each year in the city |
| 27 | of Des Moines. Notification of the time, place, and date |
| 28 | of the examinations shall be mailed to each city and county |
| 29 | assessor, county auditor and chairperson of each city and |
| 30 | county conference board The director shall approve one or more |
| 31 | examination locations and shall make a list of the approved |
| 32 | locations available to applicants. Each applicant shall select |
| 33 | an examination location from the list of approved locations. |
| 34 | The director shall notify applicants of the date and time of |
| 35 | the examination at least thirty days prior to the date of the |
| | |



| 1 | examination. |
|----|---|
| 2 | Sec. 6. Section 441.5, subsection 4, Code 2013, is amended |
| 3 | to read as follows: |
| 4 | 4. The director of revenue shall grade the examination |
| 5 | taken. The director shall notify, in writing, each applicant |
| 6 | of the score attained by the applicant on the examination. An |
| 7 | individual who attains a score of seventy percent or greater or |
| 8 | the examination is eligible to be certified by the director of |
| 9 | revenue as a candidate for any assessor position. Any person |
| 10 | who passes the examination and who possesses at least two years |
| 11 | of appraisal related experience as determined by the director |
| 12 | of revenue shall be granted regular certification and become |
| 13 | eligible for appointment to a six-year term as assessor. Any |
| 14 | person who passes the examination but who lacks such experience |
| 15 | shall be granted temporary certification, and shall be eligible |
| 16 | for a provisional appointment as assessor. |
| 17 | EXPLANATION |
| 18 | This bill relates to the administration of the tax and |
| 19 | related laws by the department of revenue. |
| 20 | Division I relates to the individual and corporate income |
| 21 | tax. The division strikes language in Code section 422.25 |
| 22 | to eliminate the requirement that notices of assessment |
| 23 | issued after the twentieth day of a month include an interest |
| 24 | calculation for the next month. By reference, this change |
| 25 | applies to the real estate transfer tax in Code chapter 428A. |
| 26 | Division II relates to sales and use taxes and, by reference |
| | the monitor vending machine excise tax, motor vehicle fee for |
| | new registration, the hotel and motel tax, the local option |
| 29 | sales and services tax, the automobile rental excise tax, and |
| | the equipment tax. |
| 31 | The division strikes language in Code section 423.37 to |
| 32 | eliminate the requirement that the department send a notice |
| | to filers of applicable tax returns if the return is either |
| | incorrect or insufficient. The department would be authorized |
| 35 | to determine the amount of tax due and send a notice of |



- l assessment to the person liable for the tax.
- 2 Division III relates to the environmental protection charge
- 3 on petroleum diminution.
- 4 The division strikes language in Code section 422.10 to
- 5 eliminate the requirement that the department send a notice to
- 6 filers of environmental protection charge returns if the return
- 7 is either incorrect or insufficient. The department would be
- 8 authorized to determine the amount of tax due and send a notice
- 9 of assessment to the person liable for the tax.
- 10 Division IV relates to property taxes.
- 11 The division amends the powers and duties of the director
- 12 of revenue in Code section 421.17 to allow the director to use
- 13 geographic information system (GIS) technology to facilitate
- 14 uniformity and equalization of assessments and to facilitate
- 15 transfers of funds to local governments. The director may also
- 16 require assessing authorities and local governments that have
- 17 adopted compatible technology to provide information to the
- 18 department electronically using GIS file formats.
- 19 The division amends the procedures related to the
- 20 examination in Code section 441.5 for assessors and deputy
- 21 assessors by removing requirements that the director of revenue
- 22 administer a written examination biannually in the city of Des
- 23 Moines, that notification of the time and place of examinations
- 24 be mailed 30 days in advance to each city and county assessor,
- 25 county auditor, and chairperson of each city and county
- 26 conference board, and that each applicant be notified in
- 27 writing of their examination score. The amended language would
- 28 require that the director prepare an examination and provide
- 29 for an examination process, approve one or more examination
- 30 locations and make a list of the approved locations available
- 31 to applicants, notify applicants 30 days in advance of the
- 32 date and time of their examination, and notify applicants of
- 33 their examination score. Applicants would be able to select
- 34 an examination location from the list of approved locations
- 35 provided by the director.



Senate File 433 - Introduced

SENATE FILE 433
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SF 205) (SUCCESSOR TO SF 122)

A BILL FOR

- 1 An Act relating to the requirements and administration of the
- 2 targeted jobs withholding credit pilot project and including
- 3 applicability provisions.
- 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

S.F. 433

- 1 Section 1. Section 403.19A, subsection 1, paragraphs c, e,
- 2 f, and g, Code 2013, are amended to read as follows:
- 3 c. "Employer" means a business creating or retaining
- 4 targeted jobs in an urban renewal area of a pilot project city
- 5 pursuant to a withholding agreement.
- 6 e. "Qualifying investment" means a capital investment
- 7 in real property including the purchase price of land and
- 8 existing buildings, site preparation, building construction,
- 9 and long-term lease costs. "Qualifying investment" also means a
- 10 capital investment in depreciable assets. For purposes of this
- 11 paragraph, "long-term lease costs" means those costs incurred or
- 12 expected to be incurred under a lease during the duration of a
- 13 withholding agreement.
- 14 f. "Targeted job" means a job in a business which is or
- 15 will be located in an urban renewal area of a pilot project
- 16 city that pays a wage at least equal to the countywide average
- 17 wage. "Targeted job" includes new or retained jobs from Iowa
- 18 business expansions or retentions within the city limits of the
- 19 pilot project city and those jobs resulting from established
- 20 out-of-state businesses, as defined by the economic development
- 21 authority, moving to or expanding in Iowa.
- 22 g. "Withholding agreement" means the agreement between a
- 23 pilot project city, the economic development authority, and
- 24 an employer concerning the targeted jobs withholding credit
- 25 authorized in subsection 3.
- 26 Sec. 2. Section 403.19A, subsection 1, Code 2013, is amended
- 27 by adding the following new paragraph:
- 28 NEW PARAGRAPH. Of. "Retained job" means a full-time
- 29 equivalent position in existence at the time an employer
- 30 applies to the authority for approval of a withholding
- 31 agreement and which remains continuously filled and which is
- 32 at risk of elimination if the project for which the employer
- 33 is seeking assistance under the withholding agreement does not 34 proceed.
- 35 Sec. 3. Section 403.19A, subsection 3, paragraphs a, b, c,

LSB 1661SZ (2) 85 md/sc

1/8



S.F. 433

1 and f, Code 2013, are amended to read as follows: a. A pilot project city may provide by ordinance resolution 3 for the deposit into a designated account in the special 4 withholding project fund described in section 403.19, 5 subsection 2, of the targeted jobs withholding credit described 6 in this section. The targeted jobs withholding credit shall 7 be based upon the wages paid to employees pursuant to a 8 withholding agreement. 9 b. An amount equal to three percent of the gross wages paid 10 by an employer to each employee under a withholding agreement 11 shall be credited from the payment made by the employer 12 pursuant to section 422.16. If the amount of the withholding 13 by the employer is less than three percent of the gross wages 14 paid to the employees covered by the withholding agreement, 15 the employer shall receive a credit against other withholding 16 taxes due by the employer or may carry the credit forward for 17 up to ten years or until depleted, whichever is the earlier. 18 The employer shall remit the amount of the credit quarterly, 19 in the same manner as withholding payments are reported to 20 the department of revenue, to the pilot project city to be 21 allocated to and when collected paid into a designated account 22 in the special withholding project fund for the urban renewal 23 area in which the targeted jobs are located project. All 24 amounts so deposited shall be used or pledged by the pilot 25 project city for an urban renewal a project related to the 26 employer pursuant to the withholding agreement. c. (1) The pilot project city and the economic development 27 28 authority shall enter into a withholding agreement with each 29 employer concerning the targeted jobs withholding credit. The 30 withholding agreement shall provide for the total amount of 31 withholding credits awarded, as negotiated by the economic 32 development authority, the pilot project city, and the 33 employer. An agreement shall not provide for an amount of 34 withholding credits that exceeds the amount of the qualifying 35 investment made in the project. An agreement shall not be



| 1 | entered into by a pilot project city with a business currently |
|----|--|
| 2 | located in this state unless the business either creates or |
| 3 | retains ten new jobs or makes a qualifying investment of at |
| 4 | least five hundred thousand dollars within the urban renewal |
| 5 | area pilot project city. The withholding agreement may |
| 6 | have a term of years negotiated by the economic development |
| 7 | authority, the pilot project city, and the employer, of up |
| 8 | to ten years. A withholding agreement specifying a term of |
| 9 | $\underline{\text{years or a total amount of withholding credits shall terminate}}$ |
| 10 | upon the expiration of the term of years specified in the |
| 11 | $\underline{\text{agreement}}$ or upon the award of the total amount of withholding |
| 12 | credits specified in the agreement, whichever occurs first. Ar |
| 13 | employer shall not be obligated to enter into a withholding |
| 14 | agreement. An agreement shall not be entered into with an |
| 15 | employer not already located in a pilot project city when |
| 16 | another Iowa community is competing for the same project and |
| 17 | both the pilot project city and the other Iowa community are |
| 18 | seeking assistance from the authority. |
| 19 | (2) The pilot project city and the economic development |
| 20 | <pre>authority shall not enter into a withholding agreement after</pre> |
| 21 | June 30, 2013 <u>2018</u> . |
| 22 | (3) The employer, in conjunction with the pilot project |
| 23 | $\mathtt{city}_{\underline{\prime}}$ shall provide on an annual basis to the economic |
| 24 | development authority information documenting the total |
| 25 | amount of payments and receipts under a withholding agreement, |
| 26 | including all agreements with an employer to suspend, abate, |
| 27 | exempt, rebate, refund, or reimburse property taxes, to provide |
| 28 | a grant for property taxes paid or a grant not related to |
| 29 | property taxes, or to make a direct payment of taxes, with |
| 30 | moneys in the special withholding project fund. The economic |
| 31 | development authority shall verify the information provided $\ensuremath{\text{by}}$ |
| 32 | $\textcolor{red}{\textbf{the pilot project city}} \hspace{0.1cm} \underline{\textbf{and determine whether the pilot project}}$ |
| 33 | city and the employer are in compliance with this section and |
| 34 | the rules adopted by the economic development authority to |
| 35 | implement this section. |



| 1 | (4) The economic development authority board, on behalf of |
|----|--|
| 2 | the authority, shall have the authority to approve or deny a |
| 3 | withholding agreement and according to the provisions of this |
| 4 | section. Each withholding agreement, and the total amount of |
| 5 | withholding credits allowed under the withholding agreement, |
| 6 | shall be approved by the economic development authority board |
| 7 | after taking into account the incentives or assistance received |
| 8 | by or to be received by the employer under other economic |
| 9 | development programs. The economic development authority |
| 10 | board shall only deny an agreement if the agreement fails to |
| 11 | meet the requirements of this paragraph " c " or the local match |
| 12 | requirements in paragraph j'' , or if an employer is not in good |
| 13 | standing as to prior or existing agreements with the economic |
| 14 | development authority. The authority $\underline{\mbox{shall have the authority}}$ |
| 15 | to negotiate a withholding agreement and may suggest changes to |
| 16 | any of the terms of the agreement. |
| 17 | f. If the economic development authority, following an |
| 18 | eighteen-month performance period beginning on the date the |
| 19 | withholding agreement is approved by the authority board, |
| 20 | determines that the employer ceases to meet the requirements |
| 21 | of the withholding agreement relating to retaining jobs, if |
| 22 | <pre>applicable, the agreement shall be terminated by the economic</pre> |
| 23 | development authority and the pilot project city and any |
| 24 | withholding credits for the benefit of the employer shall |
| 25 | cease. However, in regard to the number of jobs that are to |
| 26 | be created or retained, if the employer has met the number of |
| 27 | jobs to be created or retained pursuant to the withholding |
| 28 | agreement and subsequently the number of jobs falls below the |
| 29 | required level, the employer shall not be considered as not |
| 30 | meeting the job requirement until eighteen months after the |
| 31 | date of the decrease in the number of jobs created or retained. |
| 32 | If the economic development authority, following a three-year |
| 33 | performance period beginning on the date the withholding |
| 34 | agreement is approved by the authority board, determines |
| 35 | that the employer has not or is incapable of meeting the |

S.F. 433

- 1 requirements of the withholding agreement relating to creating 2 jobs, if applicable, or the requirement of the withholding 3 agreement relating to the qualifying investment prior to the 4 end of the withholding agreement, the economic development 5 authority may reduce the future benefits to the employer under 6 the agreement or negotiate with the other parties to terminate 7 the agreement early. Notice shall be provided promptly by 8 the pilot project city to the department of revenue following 9 termination of a withholding agreement. 10 Sec. 4. Section 403.19A, subsection 3, paragraph d, 11 subparagraph (1), Code 2013, is amended to read as follows: (1) A copy of the adopted local development agreement 13 plan of between the pilot project city and the employer 14 that outlines local incentives or assistance for the project 15 using urban renewal or urban revitalization incentives, if 16 applicable. Sec. 5. Section 403.19A, subsection 3, Code 2013, is amended 17 18 by adding the following new paragraph: 19 NEW PARAGRAPH. Of. Pursuant to rules adopted by the 20 economic development authority, the pilot project city 21 shall provide on an annual basis to the economic development 22 authority information documenting the compliance of each 23 employer with each requirement of the withholding agreement, 24 including but not limited to the number of jobs created or 25 retained and the amount of investment made by the employer. 26 The economic development authority shall, in response to 27 receiving such information from the pilot project city, assess 28 the level of compliance by each employer and provide to the 29 pilot project city recommendations for either maintaining 30 employer compliance with the withholding agreement or 31 terminating the agreement for noncompliance under paragraph 32 "f". The economic development authority shall also provide each 33 such assessment and recommendation report to the department of 34 revenue.
 - LSB 1661SZ (2) 85

Sec. 6. APPLICABILITY.

35



S.F. 433

1. Except as provided in subsection 2, this Act applies to 2 withholding agreements entered into on or after the effective 3 date of this Act and withholding agreements entered into by 4 a pilot project city prior to the effective date of this Act 5 shall be governed by section 403.19A, Code 2013. 2. The section of this Act enacting section 403.19A, 7 subsection 3, paragraph "Of", applies to withholding agreements 8 entered into prior to the effective date of this Act or entered 9 into on or after the effective date of this Act. 10 EXPLANATION This bill modifies the targeted jobs withholding tax credit 11 12 program, which is a pilot program enacted in 2006 to allow 13 the diversion of withholding funds paid by an employer to be 14 matched by a designated pilot project city to create economic 15 incentives that can be directed toward businesses located 16 within urban renewal areas in the city pursuant to the terms of 17 a withholding agreement with a business and after approval of 18 the agreement by the Iowa economic development authority. 19 The bill removes the requirement that an employer that is a 20 party to a withholding agreement with a pilot project city be 21 located in an urban renewal area. The bill removes a similar 22 requirement relating to the definition of targeted job. The 23 bill makes corresponding changes to Code section 403.19A to 24 reflect the removal of the urban renewal area requirement, 25 including providing that the targeted jobs withholding credits 26 be deposited in a withholding project fund rather than the 27 special fund established for urban renewal purposes. The bill allows a pilot project city to provide for the 29 deposit of the amount of the targeted jobs withholding credit 30 into the city's withholding project fund by resolution, rather 31 than by ordinance. The bill provides a definition of long-term lease costs as 32 33 part of the definition of qualifying investment under the pilot 34 program and provides a definition of retained job.

LSB 1661SZ (2) 85

-6- md/sc

Under current law, a pilot project city may not enter into a



S.F. 433

1 withholding agreement after June 30, 2013. The bill adds the 2 economic development authority to the list of required parties 3 to a withholding agreement and prohibits a pilot project city 4 and the economic development authority from entering into a 5 withholding agreement after June 30, 2018. The bill specifies 6 subject areas of a withholding agreement that may be negotiated 7 by the parties and provides that a withholding agreement that 8 specifies a term of years or a total amount of withholding 9 credits shall terminate upon expiration of the term of years 10 or upon the award of the total amount of withholding credits, 11 whichever occurs first. The bill requires the reporting of certain withholding 12 13 agreement payment and receipt information by the employer, 14 in conjunction with the pilot project city, and requires the 15 economic development authority to verify such information and 16 determine whether the pilot project city and the employer are 17 in compliance with Code section 403.19A and rules adopted to 18 implement that Code section. 19 The bill provides that the economic development authority 20 board approves or denies a withholding agreement on behalf of 21 the authority and specifies considerations to be made by the 22 board in deciding whether to approve or deny a withholding 23 agreement. The bill establishes an 18-month performance period 25 following which the economic development authority determines 26 compliance with the job retention requirements of the 27 withholding agreement, if applicable, establishes a three-year 28 performance period following which the authority determines 29 compliance with the job creation and investment requirements 30 of the withholding agreement, and specifies the actions to 31 be taken by the authority and the pilot project city after a 32 determination of noncompliance. Except as otherwise provided in the bill, the bill applies 34 to withholding agreements entered into by a pilot project city 35 on or after the effective date of the bill. The bill provides



S.F. 433

- 1 that withholding agreements entered into by a pilot project
- 2 city prior to the effective date of the bill shall be governed
- 3 by Code section 403.19A, Code 2013. However, the section of
- 4 the bill enacting Code section 403.19A(3)(0f), relating to
- 5 compliance reporting, applies to withholding agreements entered
- 6 into prior to, on, or after the effective date of the bill.

md/sc



Senate File 434 - Introduced

SENATE FILE 434
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SF 238)

A BILL FOR

- 1 An Act relating to an electric or natural gas vehicle facility
- 2 tax credit and including effective date and retroactive
- 3 applicability provisions.
- 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

S.F. 434

- 1 Section 1. Section 422.7, Code 2013, is amended by adding 2 the following new subsection:
- NEW SUBSECTION. 51. a. A taxpayer taking a depreciation
- 4 allowance under section 168 of the Internal Revenue Code for
- 5 property described in section 422.11C is not allowed to take
- 6 the allowance for purposes of this division to the extent that
- 7 a tax credit is taken for the purchase and installation of
- 8 the property under section 422.11C. If a credit is taken for
- 9 the purchase and installation of the property under section
- 10 422.11C, the taxpayer shall add the amount of the allowance
- 11 taken on such property to the extent of the amount of the 12 credit.
- 13 b. A taxpayer taking an expensing allowance under section
- 14 179 of the Internal Revenue Code for property described in
- 15 section 422.11C is not allowed to take the allowance for
- 16 purposes of this division to the extent that a tax credit
- 17 is taken for the purchase and installation of such property
- 18 under section 422.11C. If a credit is taken for the purchase
- 19 and installation of the property under section 422.11C, the
- 20 taxpayer shall add the amount of the allowance taken on such
- 21 property to the extent of the amount of the credit.
- c. This subsection is repealed on January 1, 2020.
- Sec. 2. NEW SECTION. 422.11C Electric or natural gas
- 24 vehicle facility tax credit.
- 25 1. As used in this section, "motor vehicle" means the same
- 26 as defined in section 322.2.
- 2. The taxes imposed under this division, less the credits
- 28 allowed under section 422.12, shall be reduced by an electric
- 29 or natural gas vehicle facility tax credit. In order to be
- 30 eligible to claim the tax credit, the taxpayer must comply with
- 31 this section and rules adopted by the department necessary to
- 32 administer and enforce this section.
- 33 3. a. The taxpayer claiming the tax credit on an
- 34 agricultural basis as provided in subsection 9 must construct,
- 35 install, and place in service any of the following:

LSB 1595SV (3) 85 da/sc

- 1 (1) An electric vehicle facility that serves a motor vehicle 2 designed by a manufacturer to operate using electricity.
- 3 (2) A natural gas vehicle facility that serves a motor
- 4 vehicle that is any of the following:
- 5 (a) Designed by the manufacturer to operate using
- 6 compressed natural gas.
- 7 (b) Converted as an aftermarket alternative fuel vehicle
- 8 to operate using compressed natural gas if the conversion
- 9 equipment is certified by the United States environmental
- 10 protection agency, including as provided in 40 C.F.R. pt. 85.
- 11 b. The taxpayer claiming the tax credit on a commercial
- 12 basis as provided in subsection 9 must construct, install, and
- 13 place in service any of the following:
- 14 (1) An electric vehicle facility that serves a motor vehicle
- 15 designed by a manufacturer to operate using electricity.
- 16 (2) A natural gas vehicle facility that serves a motor
- 17 vehicle that is any of the following:
- 18 (a) Designed by the manufacturer to operate using
- 19 compressed natural gas.
- 20 (b) Converted as an aftermarket alternative fuel vehicle
- 21 to operate using compressed natural gas if the conversion
- 22 equipment is certified by the United States environmental
- 23 protection agency, including as provided in 40 C.F.R. pt. 85.
- c. The taxpayer claiming the tax credit on a residential
- 25 basis as provided in subsection 9 must construct, install,
- 26 and place in service an electric vehicle facility that serves
- 27 a motor vehicle designed by a manufacturer to operate using
- 28 electricity.
- 29 4. a. After verifying the eligibility for an electric or
- 30 natural gas vehicle facility tax credit as provided in this
- 31 section, the department of revenue shall issue the taxpayer an
- 32 electric or natural gas vehicle facility tax credit certificate
- 33 which must be attached to the taxpayer's tax return. An
- 34 electric or natural gas vehicle facility tax credit certificate
- 35 shall include all of the following:

- 1 (1) The taxpayer's name, address, tax identification 2 number, and any other information required by the department 3 of revenue.
- 4 (2) A description of the infrastructure, equipment, or 5 machinery being purchased and installed which is eligible for 6 the tax credit to be claimed on the taxpayer's tax return.
- 7 (3) The amount of the tax credit being claimed.
- 8 b. The department shall adopt rules establishing criteria
- 9 for the receipt of applications for electric or natural gas
- 10 vehicle facility tax credit certificates and the issuance of
- 11 those certificates. A tax credit certificate shall be issued
- 12 in the taxpayer's name and shall expire on or after the last
- 13 day of the taxable year for which the taxpayer is claiming the
- 14 tax credit. A tax credit certificate is nontransferable.
- 15 5. The aggregate amount of electric or natural gas vehicle
- 16 facility tax credit certificates that may be issued pursuant
- 17 to this section shall not exceed five million dollars for all 18 tax years that the tax credit is available under this section.
- 19 The department shall issue the tax credit certificates on a
- 20 first-come, first-served basis to qualified applicants as
- 21 follows:
- 22 a. Two million dollars for electric vehicle facilities.
- 23 b. Two million dollars for natural gas vehicle facilities.
- 24 (1) Except as provided in subparagraph (2), a person is not
- 25 entitled to apply for tax credit certificates for all natural
- 26 gas vehicle facilities equal to more than two hundred thousand 27 dollars.
- 28 (2) A person is not entitled to apply for tax credit
- 29 certificates equal to more than four hundred thousand dollars
- 30 for all natural gas vehicle facilities that are part of a
- 31 business or businesses selling qualified compressed natural gas
- 32 on a retail basis. A person is not eligible to apply for a tax
- 33 credit under both this subparagraph and subparagraph (1).
- c. One million dollars and any moneys for use under
- 35 paragraphs "a" and "b" that are unobligated or unexpended on

S.F. 434

- 1 July 1, 2019, for electric vehicle facilities or natural gas 2 vehicle facilities.
- An electric or natural gas vehicle facility is limited
- 4 to infrastructure, equipment, or machinery used to store,
- 5 dispense, dry, and meter electricity or compressed natural
- 6 gas. For electricity, it may include charging equipment,
- 7 infrastructure, or batteries. For compressed natural gas, it
- 8 may include pipes, compressors, dryers, or vaporizers.
- 7. The amount of the electric or natural gas vehicle
- 10 facility tax credit equals thirty percent of the total cost to
- 11 the taxpayer of purchasing the infrastructure, equipment, or
- 12 machinery and thirty percent of the total cost to the taxpayer
- 13 of installing the infrastructure, equipment, or machinery.
- 14 8. The electric or natural gas vehicle facility must comply
- 15 with any applicable federal and state standards and the latest
- 16 applicable and available ASTM international specifications.
- 17 9. The electric or natural gas vehicle facility tax credit
- 18 may be claimed by a person on an agricultural, commercial, or
- 19 residential basis as follows:
- 20 a. A person may claim the tax credit on an agricultural
- 21 basis if the electric or natural gas vehicle facility is
- 22 located on land primarily used in the production of a crop as
- 23 defined in section 202.1 or livestock as defined in section
- 24 717.1. The electric or natural gas vehicle facility must be
- 25 used by an agricultural producer as defined in section 15E.202
- 26 or a person under the management of the agricultural producer.
- 27 The tax credit must be taken in equal installments in three
- 28 consecutive tax years, beginning with the tax year in which the
- 29 electric or natural gas vehicle facility is placed in service.
- 30 If any part of the electric or natural gas vehicle facility
- 31 is taken out of service and not immediately replaced, the tax
- 32 credit expires and the taxpayer cannot take any remaining
- 33 installment of the tax credit.
- 34 b. A person may claim the tax credit on a commercial basis
- 35 if the electric or natural gas vehicle facility is part of a

LSB 1595SV (3) 85 da/sc



S.F. 434

- 1 business selling qualified electricity or compressed natural
- 2 gas on a retail basis, or may claim the tax credit if the
- 3 electric or natural gas vehicle facility is used by a business
- 4 for its own vehicle fleet or employees. The tax credit must
- 5 be taken in equal installments in three consecutive tax years,
- 6 beginning with the tax year in which the electric or natural
- 7 gas vehicle facility is placed in service. If any part of
- 8 the electric or natural gas vehicle facility is taken out of
- 9 service and not immediately replaced, the tax credit expires
- 10 and the taxpayer cannot take any remaining installment of the
- 11 tax credit.
- 12 c. A person may claim the tax credit on a residential basis
- 13 only for an electric vehicle facility that is for personal,
- 14 family, or household use. The entire amount of the tax credit
- 15 must be claimed in the tax year in which the electric vehicle
- 16 facility is first placed in service.
- 17 10. Any tax credit in excess of the taxpayer's tax liability
- 18 shall be refunded. In lieu of claiming a refund, the taxpayer
- 19 may elect to have the overpayment shown on the retail dealer's
- 20 final, completed return credited to the tax liability for the
- 21 following tax year.
- 22 ll. An individual may claim the tax credit allowed a
- 23 partnership, limited liability company, S corporation, estate,
- 24 or trust electing to have the income taxed directly to the
- 25 individual. The amount claimed by the individual shall be
- 26 based upon the pro rata share of the individual's earnings of
- 27 the partnership, limited liability company, S corporation,
- 28 estate, or trust.
- 29 12. A person shall not claim a tax credit under this section
- 30 for an electric or natural gas vehicle facility that was placed
- 31 in service on or after January 1, 2016. However, a person
- 32 claiming the tax credit on an agricultural or commercial basis
- 33 who placed the electric or natural gas vehicle facility in
- 34 service prior to January 1, 2016, may continue to claim the tax
- 35 credit for tax years ending on or after January 1, 2016, as

-5-

S.F. 434

- 1 provided in subsection 9, paragraph "a".
- 2 13. This section is repealed on January 1, 2020.
- 3 Sec. 3. Section 422.33, Code 2013, is amended by adding the
- 4 following new subsection:
- 5 NEW SUBSECTION. 11. The taxes imposed under this division
- 6 shall be reduced by an electric or natural gas vehicle facility
- 7 tax credit for each tax year that the taxpayer is eligible to
- 8 claim the tax credit under this subsection.
- 9 a. The taxpayer must claim the tax credit on an agricultural
- 10 or commercial basis in the same manner as provided in section
- 11 422.11C. The taxpayer must claim the tax credit according
- 12 to the same requirements, for the same amount, and for the
- 13 same period as provided in section 422.11C. The amount of the
- 14 tax credit shall be calculated in the same manner as provided
- 15 in section 422.11C. A taxpayer claiming a tax credit on an
- 16 agricultural or commercial basis is subject to the same penalty
- 17 for taking the electric or natural gas vehicle facility out of
- 18 service as provided in section 422.11C.
- 19 b. This subsection is repealed on January 1, 2020.
- 20 Sec. 4. Section 422.35, Code 2013, is amended by adding the
- 21 following new subsection:
- 22 NEW SUBSECTION. 15. a. A taxpayer taking a depreciation
- 23 allowance under section 168 of the Internal Revenue Code for
- 24 property described in section 422.33, subsection 11, is not
- 25 allowed to take the allowance for purposes of this division
- 26 to the extent that a tax credit is taken for the purchase and
- 27 installation of the property under section 422.33, subsection
- 28 ll. If a credit is taken for the purchase and installation of
- 29 the property under section 422.33, subsection 11, the taxpayer
- 30 shall add the amount of the allowance taken on such property to
- 31 the extent of the amount of the credit.
- 32 b. A taxpayer taking an expensing allowance under section
- 33 179 of the Internal Revenue Code for property described in
- 34 section 422.33, subsection 11, is not allowed to take the
- 35 allowance for purposes of this division to the extent that a

-6-



S.F. 434

- 1 tax credit is taken for the purchase and installation of such
- 2 property under section 422.33, subsection 11. If a credit
- 3 is taken for the purchase and installation of the property
- 4 under section 422.33, subsection 11, the taxpayer shall add the
- 5 amount of the allowance taken on such property to the extent of
- 6 the amount of the credit.
- 7 c. This subsection is repealed on January 1, 2020.
- 8 Sec. 5. EFFECTIVE UPON ENACTMENT. This Act, being deemed of
- 9 immediate importance, takes effect upon enactment.
- 10 Sec. 6. RETROACTIVE APPLICABILITY. This Act applies
- 11 retroactively to January 1, 2013, for tax years beginning on
- 12 or after that date.
- 13 EXPLANATION
- 14 This bill creates an electric or natural gas vehicle
- 15 facility tax credit for persons who construct, install, and
- 16 place in service an electric vehicle facility or a natural
- 17 gas vehicle facility. The amount of the tax credit is 30
- 18 percent of the total cost of purchasing and of installing the
- 19 facility. A person may claim the tax credit on an agricultural
- 20 (farmer), commercial (business), or residential (personal,
- 21 family, or household) basis. The bill provides that \$5 million
- 22 is dedicated for the issuance of tax credit certificates which
- 23 must be attached to a person's tax return in order to claim
- 24 the tax credit. The bill establishes limits upon the amount
- 25 of credit that a person may claim for either electric vehicle
- 26 facilities or natural gas facilities. A person claiming the
- ${\bf 27}\ {\bf tax}\ {\bf credit}\ {\bf on}\ {\bf an}\ {\bf agricultural}\ {\bf or}\ {\bf commercial}\ {\bf basis}\ {\bf may}\ {\bf claim}$
- $28\,$ the tax credit for the installation of an electric or natural
- 29 gas facility. The person must claim one-third of the tax
- 30 credit for each of three tax years. A person claiming the tax
- 31 credit on a residential basis may claim the tax credit for the
- 32 installation of an electronic facility. The person must claim 33 the tax credit in the tax year in which the electronic vehicle
- 34 service was first placed in service. Any tax credit in excess
- 35 of the taxpayer's tax liability is refundable or may be used in

LSB 1595SV (3) 85 da/sc 7/8

-7-



- 1 calculating a future tax liability.
- 2 The taxpayer must place the facility in service before
- 3 January 1, 2016, but those taxpayers claiming on an
- 4 agricultural or commercial basis may claim the tax credit for a
- 5 previous installation after that date.
- 6 The tax credit applies retroactively to tax years beginning
- 7 on and after January 1, 2013. The bill's provisions are
- 8 repealed on January 1, 2020. The bill takes effect upon
- 9 enactment.